



User's Guide

sqlFinance

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sqlFinance

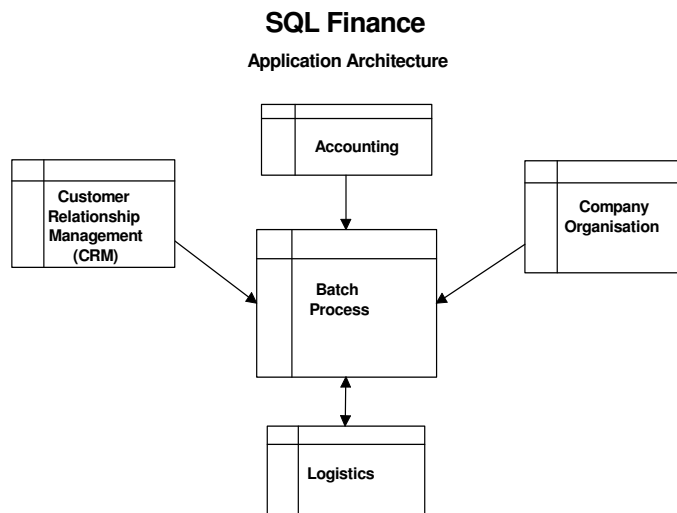
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I. Tutorial

1. Introduction

In human resources consulting, the management of customer and candidate contacts is a key factor. This is true for the quality of the interaction between the consultant and his contact partner, but also for the logistics used in the administration process. sqlFinance originally was designed in this context and migrated in several steps from the first UNIX based database over to an object oriented client server application.

Starting from basic features like Customer Relationship management and batch processing, sqlFinance has been further enhanced to a comprehensive software system for the management of business data. The object-oriented interface allows the simultaneous access of separate local and server databases. Several mandates can be defined in one database, with different accounting charts but shared customer data. Decentralised server installations may exchange their data through replication tools.



Accounting requirements are met throughout all processes. Batches with a number of bookings are associated to periods or sub periods. Reports can be run on open or closed periods, according to the needs of the accountant. Reporting of the yearly period supports contribution accounting. All reports are user modifiable, without the need to purchase of any additional software.

Bookings can handle foreign currencies as well as VAT and other tax charges (through the sales and purchase modules). A payroll module includes recurring payments to employees, as well as the automatic production of bookings for social benefit management.

In the sales and purchase order modules, products and bills of materials can be used. The billing process supports the use of several tax rates in one bill. Separate shipping and billing addresses can be used. Stock availability and shipping of goods can be traced in the server versions.

Language management has been considered a key feature from the beginning. All language is driven from databases, and a Language Manager administration tool allows the efficient adaptation to another language.

An easy start is offered with the free download of the general ledger module. This version includes an IFRS chart of accounts. Foreign currency support is included, as well as organisation (cost centre) and contract partner definition at booking level. The free download version is limited to one simultaneous user.

sqlFinance has been used for companies audited by



in Switzerland. Revisions also have been effected by Social Security and official Tax Auditors. The software has met – without exception – all requirements of these audits. In a recent review by Prof. Dr. Beatrice Meyer of the Winterthur School of Management of the application and software design found unconditional approval and was considered as an innovative and interesting approach.

sqlFinance supports two different booking styles for the General Ledger. In Europe, the use of accounts and contra accounts on a single booking line is very common. In the US however, multiple bookings usually are grouped to a batch, with a total of zero over all bookings of the batch. The consistent design and data management of sqlFinance allows the user, to choose the booking style per each mandate. To a certain extent, a change from one style to another is possible at any time.

This feature may be a considerable advantage for companies with international activities. With sqlFinance, local accounting of both styles can be used according to national preferences and reporting data still get efficiently aggregated into a consistent reporting. The following chapter will present the mathematical considerations of accounting systems and give an introduction to both booking styles.

2. Accounting System

Mathematically an accounting system can be seen as an addition of bookings, with the condition that the sum of all bookings must get a total of zero. The bookings are grouped into four groups: assets, liabilities, expenses and earnings. Since the overall total is zero, the difference of two groups must equal the negative difference of the two other groups. In accounting terms, this difference is called "profit", and bookings grouped as follows:

(1) + assets	(3) + expenses
(2) - liabilities	(4) - earnings
= balance profit	= - revenue profit

The profit appears in the balance as a positive value (assets exceeding liabilities), in the revenue calculation as a negative value (earnings exceeding expenses). Earnings appear as negative values, because their counterpart is usually an asset gain (+cash or accounts receivable, -earnings), and expenses as a positive value, because their counterpart is usually an asset reduction (-cash or accounts payable, +expenses).

Two different ways of booking are used by accounting systems to make sure that the total of all bookings will result to zero:

(1) batches with several bookings, like:

```
> account1, date1, text1, amount1
> account2, date2, text2, amount2
> account3, date3, text3, amount3
.....
```

whereas the sum (amount1, amount2, amount3 ...) equals zero.

In the report, the booking lines appear unchanged:

```
> account1, date1, text1, amount1
> account2, date2, text2, amount2
> account3, date3, text3, amount3
.....
```

and the sum of the bookings of course will still get a total of zero.

(2) debit/credit bookings, like:

```
> debit account, credit account, date, text, amount
```

In the report, the booking line later is transformed into two bookings with a total of zero, like:

```
> debit account, date, text, amount
> credit account, date, text, - amount
```

Note that resolving the single line (debit, credit, amount) to two lines in the report (debit/amount, credit/-amount) will always lead to the total of zero for the two report lines (amount - amount = 0).

[illegible]

Example with multiple bookings grouped to a batch with total of zero

Method (2) has the advantage, that the rule of zero totals will always be met. However, the booking line used violates the requirements of normalisation. A normalised data model does not accept a debit and a credit account on a single record line. In Method (1) this normalisation requirement is fulfilled, with the disadvantage that in case of an error the total of the bookings might not result to zero.

Either method has its advantages and costs. Method (2) will be cheaper at the moment of data entry, but more expensive at the reporting level, since query statements will always have to check for debit OR credit accounts. The use of the logical OR-operator is well known for slowing performance in SQL queries. Furthermore, since the bookings can't be grouped into batches, the use of clearing accounts is very common. Clearing accounts hold a number of bookings with a total of zero. This approach keeps the accounting system simple but can produce an important workload for the accountant.

Method (1) is more expensive at the moment of data entry and will require a software system that assures a total of zero for each batch. The later use of the data in the reporting process however is straight forward. Redundancy can be kept at a minimal level and clearing accounts largely avoided. The rule of zero totals is not as critical as might be expected. Simple checking reports can easily identify and locate any system fault. Thus, data consistency is assured on the system as well as the application level.

Fields		List	
Register / Step	1 1	Date from / to	10.01.2005 13.01.2005
Account / Type	118050 1	Comm/Charges	0.00 0.00
Business	main	Amount	5 380.00
Contract	Bank	Currency / Rate	CHF 1.0000
User/Org.	USR default	Total	5 380.00
Text	Swiss Bank Corporation: Payment SQLCOM	Uniqnr	1 1 1
		Status	5
		Batch	test
		Balance	0.00

**sqlFinance booking record structure for Method 1
(without contra account used)**

Even though Method (2) is very common in Europe, Method (1) has been successfully used and accepted without any objection in PriceWaterhouseCoopers Audits. Following strictly the normalisation rules leads to considerably lower costs in the software development. The consistency management can be implemented in a simple way, transparent for the user. His supplementary work to assure zero totals in batches will be well compensated through reduced volumes in data entry and less work with clearing accounts, and the supplementary incentive of a more consistent and better accessible reporting system – one of the key assets of sqlFinance.

To make accounting reports better understandable for the user, the software usually changes (2) liabilities and (4) earnings figures to inversed (and thus usually positive) values. This feature is widely used in reports. When listings are grouped according to their type (assets, liabilities, earnings, and expenses), liability and earning figures are often shown inversed. The profit at balance level is often omitted, and the profit at revenue level inversed to a normally positive value. Simple account listings however would still show the booking with their mathematically true value, assets and expenses with normally positive values, liabilities and expenses with normally negative values.

Fields		List	
Register / Step	1 10	Date from / to	10.01.2006 13.01.2006
Contra Account	191010 1	Comm/Charges	0.00 0.00
Account / Type	118050 1	Amount	5 380.00
Business	main	Currency / Rate	CHF 1.0000
Contract	Bank	Total	5 380.00
User/Org.	USR default		
Text Swiss Bank Corporation		Uniqnr	1 1 10
		Status	2
		Batch	test
		Balance	0.00

**sqlFinance booking record structure for Method 2
(with contra account used)**

Following Method (1), the entry of bookings in the general ledger form corresponds to their mathematical representation and no inversion is applied. All four types of bookings (assets, liabilities, earnings, expenses) can be entered. Revenue normally would be booked like this:

(1) + assets
(4) - earnings

= 0

For the asset a cash or an accounts receivable account could be used. An expense similarly would be booked like this:

(1) - assets
(3) + expenses

= 0

Here again, instead of charging the expenses to the assets, a liability account (like "accounts receivable") could also be used.

Special purpose forms (like purchase, sales, accounts receivable or payable) will use inversed presentation. While purchase and receivable figures appear anyway as positive values on the form, sales and payable figures are usually entered as positive values and later inversed to their (normally negative) values. To get a zero total, the batch will include either sales and receivable forms or purchase and a payable forms, and in both cases an additional tax form. The tax is usually a liability and the tax form is always inversed.

Booking forms used with sales order batch:

- | | | |
|--------------------|------------------|--------------|
| (1) + assets: | receivables form | not inversed |
| (2) - liabilities: | tax form | inversed |
| (4) - earnings: | sales form | inversed |

Booking forms used with purchase order batch:

- | | | |
|--------------------|---------------|--------------|
| (2) - liabilities: | payables form | inversed |
| (2) - liabilities: | tax form | nversed |
| (4) + expenses: | purchase form | not inversed |

Note that for each line in the example there could be several bookings. Multiple earning or expense bookings can represent entire sales or purchase orders. Even receivable or payable entries may include several bookings for partial payments or payment adjustments.

The system will automatically track tax liabilities. More than one tax type per batch is possible (leading to more than one tax booking per batch). In VAT countries, purchase and sales taxes can be directed to a clearing account, leading to valid report usable for the tax declaration.

The screenshot displays the sqlFinance application interface, which is a Microsoft Visual FoxPro application. It shows a sales order batch and its associated booking forms.

Sales Order Batch (Left):

- Batch:** BATCHSALES14495
- Fields:** Class (def), Register (13), Grp./Level (01), Zip (8000), Business (main), Org./User (default), Mandate (MyCompany), Period (2005.1), Date from/to (10.01.2005), Curr./Status (CHF, 5), Amount (0.00), Profit, Adjust, Uniqnr (1, 13, 2).
- Contract:** SOLCOM
- Product:** SOLCOM AO, Herrn F. Meier, Freitagstrasse 22, 8000 Zürich
- Units/Meas:** 2.00 (UNIT(S))
- Shipped:** 0.00
- Price / Disc. (%):** 3 500.0000, 0.00

Receivables (Top Right):

- Fields:** Register / Item (13, 2), Business (main), Contract (SOLCOM), User / Organs (USR, default), Product (Payment), Price / % Adj. (0.0000, 0.00).
- List:** Amount (7 532.00), Currency (CHF, 1.0000), Total (7 532.00), Date from / to (10.01.2005).

Taxes (Middle Right):

- Fields:** Register / Item (13, -1), Contract (SOLCOM), Price (7 000.0000), Tax / Rate (W7.6, 0.0760).
- List:** User/Org (USR, default), Date from / to (28.02.2005), Amount (532.00), Currency / Rate (CHF, 1.0000), Total (532.00).

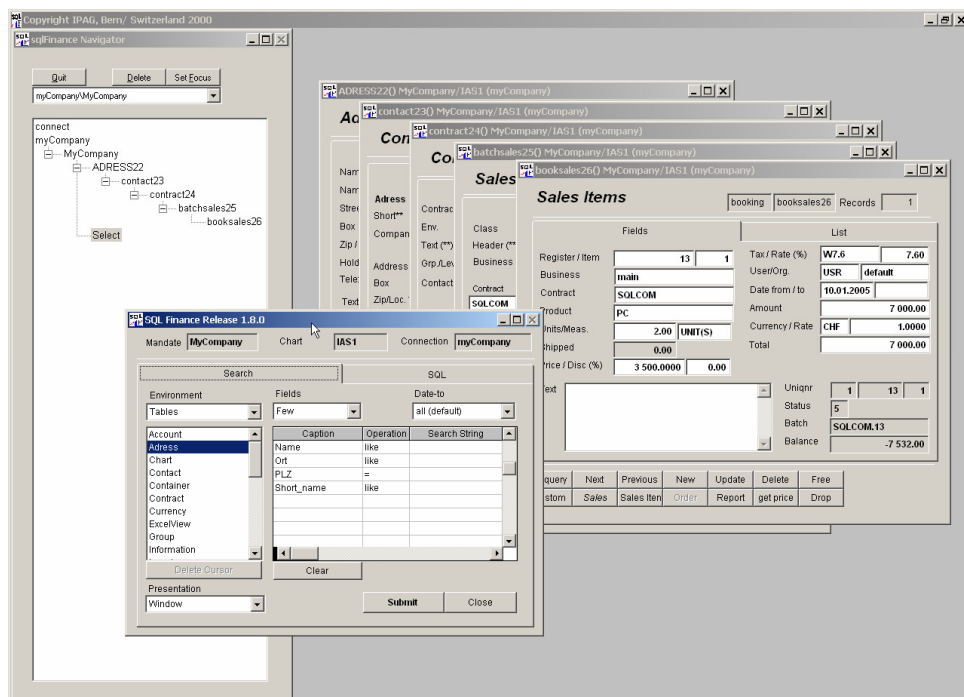
Sales Items (Bottom Right):

- Fields:** Register / Item (13, 1), Business (main), Contract (SOLCOM), Product (PC), Units/Meas. (2.00), Shipped (0.00), Price / Disc. (%) (3 500.0000, 0.00).
- List:** Tax / Rate (%) (W7.6, 7.60), User/Org (USR, default), Date from / to (10.01.2005), Amount (7 000.00), Currency / Rate (CHF, 1.0000), Total (7 000.00).
- Uniqnr:** 1, 13, 1
- Status:** 5
- Batch:** SOLCOM13
- Balance:** 0.00

Example of a sales order batch (at left) with booking forms for receivables, taxes and sales items

3. Application Overview

The sqlFinance application basically includes a login procedure that will lead to a selection tool. Starting from this tool, an unlimited number of forms can be opened. Each form will give access to a table and offer either a list view with several records in a grid or a field view with field headers and values. Through master and detail selection the forms can be organised in cascades and shown in a hierarchical collection. Normally, only the current form is visible, and the user can step up and down through the form collection using simple keystrokes. If necessary, single forms can be separated from the collection and get used as an entry point for a new collection. At logout the open forms and their position is remembered in a database, and the forms reselected and repositioned after a new login.

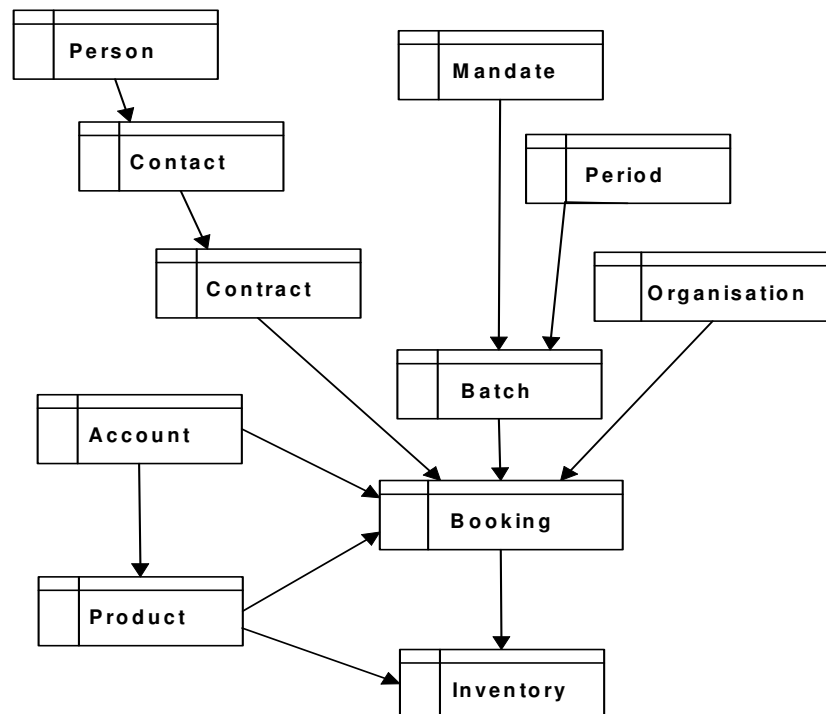


Selection tool with a treeview and a cascade made visible

The treeview tool on the left end of the screen helps the user navigate through his collections of open forms. Any form in a cascade can be made visible through a right mouse click on the respective treeview entry. Forms can be dragged over a "records" tool that will hold a list of dragged records. Notes can be added to the list, and forms reactivated from the "records" tool. Drag and drop also can be used to copy data from one form entry to another. With this technique bookings can be copied from one period to another period or another mandate. Through repetitive action entire booking or accounting lists can be copied.

The form cascades basically follow the data model. For the convenience of the user, the data model has been kept as simple as possible. The main elements of the data model are shown in the flow chart below:

**Data Model
(Main Structure)**



The data model is organised around the batch record, holding a number of bookings. The many tables addressing the booking record can be seen as a multidimensional parameter structure, driving the amount value as a target variable (and an additional memo text and line number field).

Booking record fields

Basic Values	Parameters
- Text - Amount - Line Number	- Account - Contract - Organisation - User - Currency - Date

All the parameter values of the booking record reference to a parent entry in the master table. For example, an account value – in order to be accepted in a booking – requires an entry in the account (master) table. Throughout the application, master tables can be accessed through a double click on the referenced field. Double clicking in the “account” field of the booking form opens an “account” form with records corresponding to the value entered in the “account” field. The lookup action is based on the value the user has entered in the reference field. This value can include wildcards like “MyCompany%”, meaning in this case that the lookup should list all records with a contract name beginning like “MyCompany....”. While the lookup accepts multiple retrievals, a booking entry is only accepted when all parameter values entered lead to one and only one parent entry in the respective table.

Based on field entries in the contract table, the system can set a default value for the account as well as for the organisation. While the contract name is typed in the contract field of the booking form, a whichpen feature checks the master contract table. As soon as it finds only one contract (mostly after three or four letters), it will auto finish the contract typing and copy the account and organisation defaults from the contract record into the corresponding fields of the booking form. The cursor then is refocused at the amount field. With this help, the entry of simple accounts receivable and payable transactions can be made very efficient, limiting the typing to a few letters and the amount.

Booking records are collected in batches. The batch structure looks as follows:

Batch record fields

Basic Values	Parameters
- Reference - Header - Text - Date - Status	- Mandate - Period - Contract - Organisation - User

Only the mandate and the period are really batch specific parameters. Contract, organisation, user (and the date value as well) reappear at booking level. When bookings are entered, the system will first use the batch defaults (contract, organisation, user, date). Only when later a contract value is entered manually, the whichpen feature starts working. In order to function efficiently, a booking record should always be opened in a cascade with its (master) batch entry. Otherwise all the (batch) default values have to be entered manually.

Fields		List	
Class	default	Register	1
Header	test	Org / User	default
Business	main	Mandate	MyCompany
Contract	SQLCOM	Period	2005.1
Text (**)	unbekannt	Date from/to	10.01.2005
Memo		Curr. / Status	CHF 5
		DefAccount/Chart	151010 IAS1
		Amount	0.00
		Profit	
		Adjust	
		Master Uniqnr	0 0
		Uniqnr	1 1 11

Batch field structure with status set to 5 (open)

The batch form above is shown with a default account field. This field is only used with Method 2 (European style). When bookings are entered, the default value is copied to the contra account field. In many cases the contra account field will be the same for all bookings of the batch and correspond to a clearing account.

Batches have a status field. Through the "commit" process batches can be closed. A batch can only be closed, when the total of all booking equals zero. If the closing attempt is successful, the status value is changed from "5" (open) to "1" (closed). Reports for Balances and Profit/Loss Statements can be run on open or closed batches. This offers the user flexibility in the closing process. Using different reports or through the setting a status value in the query statement of the report, groups of batches can be included or excluded from the output.

Using Method 1 (USA), for revision purposes, a final version based exclusively on closed batches will have to be produced. Using Method 2 (European style) the batches do not need to be closed. The total of all bookings does not need to be zero, since every line includes already an account and a contra account (leading to a zero total at line level). In this case it is sufficient to set the status value to 2.

Periods are closed in a similar way. The closed batches of one or several periods can be committed to a new period. It is possible to close sub periods to a new period. In this case, the total for both balance (assets and liabilities) and profit/loss accounts (expenses and earnings) will be copied to the new period. For the yearly closing however, only balance values and a single profit/loss entry (replacing all the expense/earning bookings of the old period) will be copied. Sub period closing is widely used in the payroll procedure, where only aggregated totals of the expense accounts are to appear in the profit and loss statement. The yearly closing however leads to an opening balance without any entry yet in the profit/loss accounts.

Mandate: Innomedica Period: 2004.1/2003.1 Balance total slim for sum compare Currency: CHF			
Account	2004.1	2003.1	
1 Assets			
1160 Wertpapiere (kurzfristig)			
116000 Wertpapierebestand...	-0.00	-0.00	
116010 Aktienbestand (Markt)	136,812.40	112,800.01	
116011 Aktienbestand Ameritrade...	488,827.89	370,846.88	
116020 eigene Aktien...	288,411.80	388,387.28	
	813,981.49	869,733.97	
1180 Filiale Mittel			
118070 Ameritrade...	806.27	270,808.88	
118080 USB Konto CHF...	6,728.98	6,088.01	
	8,532.25	276,896.89	
1190.1 Filiale Mittel MB			
119080 CHF/Filiale/Baumann...	-63,171.00	-680.00	
119081 USD/Filiale/Baumann...	7,180.48	-0.00	
119082 EUR/Filiale/Baumann...	6,082.90	0.00	
	-47,898.04	-680.00	
1200 Immobilien			
120010 Immaterielle Vermögen...	11,800.00	0.00	
	11,800.00	0.00	
1200 Sachanlagen			
120010 Sachanlagen...	-0.00	-0.00	
	-0.00	-0.00	
Total Type 1 (Assets)	382,806.87	1,146,842.86	
2 Liabilities			
2100 Eigenkapital			
211010 Aktienkapital...	800,000.00	800,000.00	
211020 ges. Reserven...	400,000.00	400,000.00	
211030 Reserven f. eigene Aktien...	294,989.10	388,387.28	
211040 Preis Agio Reserven...	230,240.90	110,317.22	
211090 Gewinnvortrag...	754,812.28	870,001.02	
	870,857.28	328,705.47	
2120 Kreditoren			
220010 Kreditoren...	9,130.00	15,877.28	
220010 ADV...	1,887.70	1,887.70	
	10,717.70	17,484.88	
2130 Fremdkapital (langfristig)			
213070 Wandelanleihen...	22,808.00	73,704.00	
	22,808.00	73,704.00	
2190 Abgrenzung passiv			
219020 a.o. Trans. Passiven...	6,380.00	6,380.00	
	6,380.00	6,380.00	
Total Type 2 (Liabilities)	1,008,984.46	823,282.42	
Profit Total	-116,428.77	222,398.12	

Example of a yearly report with foreign currencies and previous year comparison (with courtesy of Innomedica Holding Inc, Zug)

All closing is reversible: closed periods can be reopened and closed batches recalled. This avoids complicated save and restore procedures during the closing work. The consistency for the audit process is achieved not through complicated program features, but a non-redundant database design, basically built on the period/batch/booking cascade.

Fields		List	
Period	2005.1	Date from/to	01.01.2005 31.12.2005
Mandate	MyCompany	Date new	01.01.2006
Contract	default	Close account / type	218010 2
Org / User	default USR	Chart/Currency	IAS1 CHF
New Period	2006.1	Status	5
Type	2 year closing		
Datagroup	1 without organisation		
Comments	Main period 2005.1, closing to 2006.1, collecting period closing of payroll subperiods 2005.01, 2005.02 etc..		Server/Uniqnr 1 11 Batch Srv/Uniqnr

Period field structure with status set to 5 (open)

While the period drives the closing process, the contract can be considered as an interface to the Customer Relationship Management (CRM). The CRM stores information about the contracted persons (like address, telephone, civil status). Accordingly, the product is the interface to the materials management (MM). MM is mainly used in the sales and purchase process. Products can get organised in a bill of materials (BOM). Through drag and drop operation a number of product elements can be associated to a master product. A BOM may include several layers of product aggregation, a very useful feature in a more complex production environment.

The supplementary product information enlarges the booking line as follows:

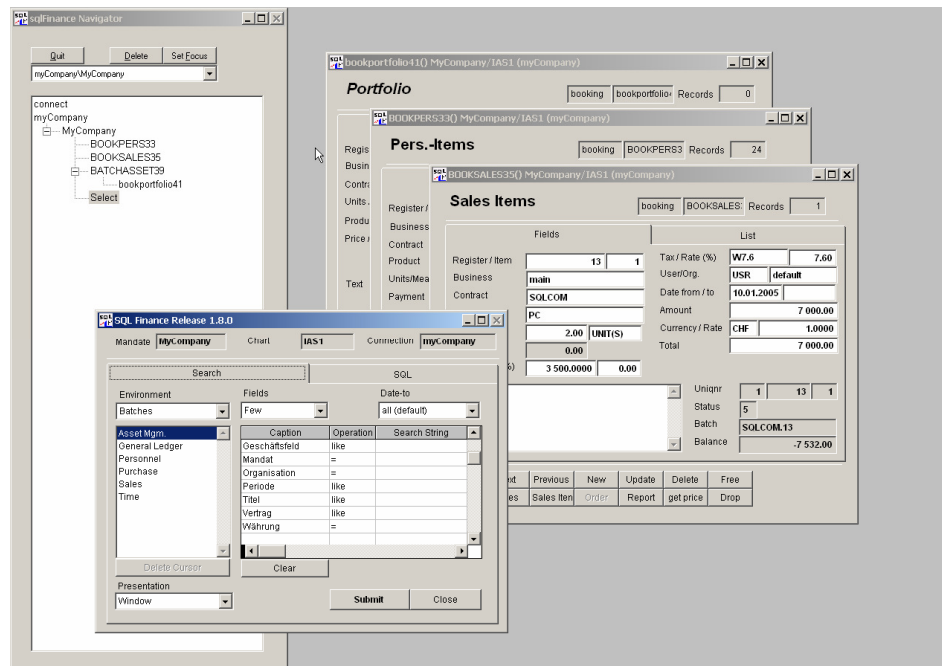
Booking fields: product related data

Basic Values - Units - Price - Discount	Parameters - Product (as part of a product line) - Measurement - Tax
---	--

In general ledger, contract defaults are used to set the account value of the booking record, and this setting can be manually modified by the user. In all other applications (purchase, sales, receivables, payables, portfolio management and payroll) the account value is automatically retrieved, based on the product value and the accounting information in the corresponding line record. New products can be added to a product line and inherit the accounting instructions.

Thus, for all applications the account entries can be generated based on preset values stored in the contract or product line table. This makes consistent data entry much easier and relieves less experienced users from the repeated lookup of account values. The defaults registered in contracts and product lines can be considered as policies applicable throughout one or even several mandates.

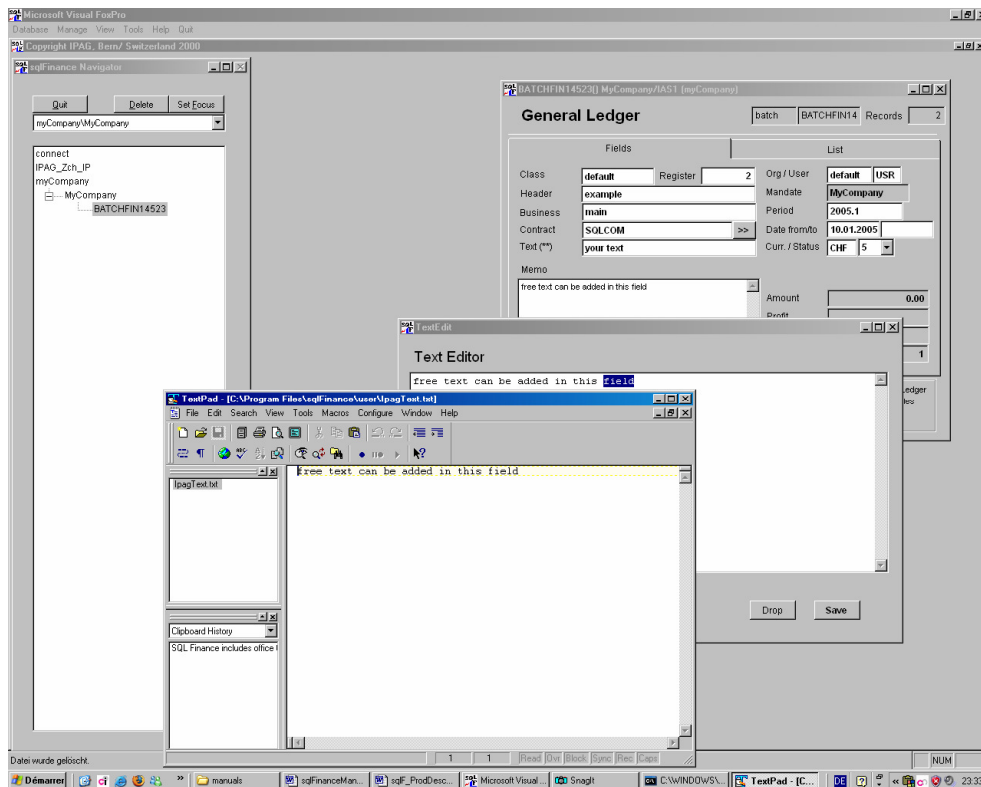
For portfolio management and other financial applications, commission and expenses can be entered at booking level. Automatic tax calculation is included for purchase and sales applications. After the entry of a purchase or sales booking, tax totals are recalculated at batch level. The system allows multiple taxes and tax rates per batch, making it possible to comply with complex administrative requirements. Tax information can be integrated in the design of the billing report, but also used in aggregated output for tax declaration purposes.



Booking examples for portfolio management, payroll and sales items

Payroll implementation is quite similar to the sales or purchase process. While there is usually only one tax per booking line, a payroll booking will trigger in most cases several secondary bookings for social security, illness, accident and unemployment insurances. Often the payment of these social benefits is for one part deducted from the base salary, for the other part paid by the employer. Such payments and transfers can be used throughout all application modules, but are most convenient for the payroll procedure. Transfer payments can be set to a percentage and limited to a minimum as well as a maximum. Payments can be simply effected by dragging them over a booking form. In a second step, transfer entries can be automatically generated. If desired, the transfer feature can also be triggered after the entry of a booking, adding automatically supplementary entries to the batch, based on the values of the booking line.

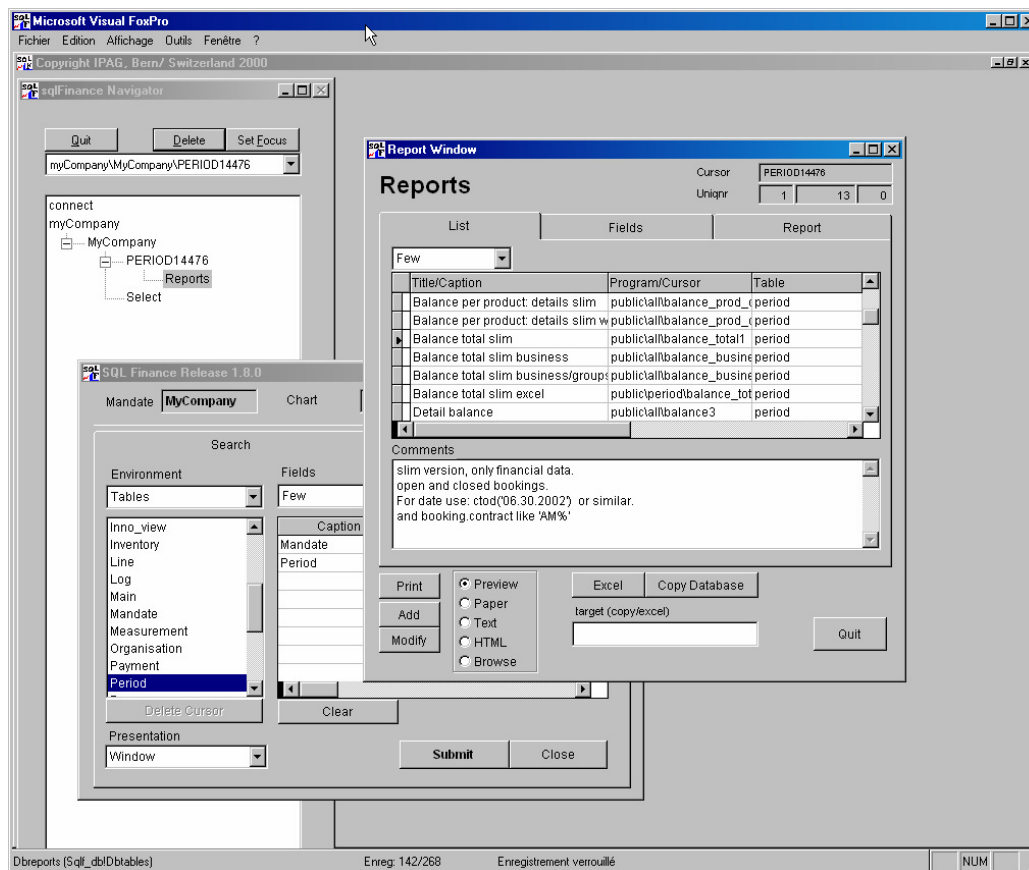
Text elements can be stored efficiently in many data elements. Examples of text are comments, but also letters or printed output, up to many pages long. The batch table is most convenient for text storage, because records can be retrieved according to contract, period, date, user and other parameter values. Double clicking on a text field activates a size adjustable text form with import and export features. Double clicking again passes the text over to the shareware TEXTEDIT tool, with enhanced text processing features. Download the tool from the internet and install it in the sqlFinance main directory. In order to print text fields, either a report or the textedit tool can be used. In any case, the text can be captured through standard Windows features and easily passed to other software like Microsoft Word.



Text processing tools: batch record with memo field, double clicked sqlFinance text editor, and TEXTPAD shareware text processing tool

The sqlFinance report tool can be activated from the selection tool, using data of a new selection, or directly from a form. It is very efficient to start the report tool from a form. For the report, either the current data list can get used or a new selection referring to the current record. This last feature avoids many trial and error loops for data retrieval, since the current record has already been correctly selected and detail records can be easily fetched. As an example, select the current period with use of the selection tool, then start the report manager with a click on the "reports" key and run a report for booking details or balance totals. Following this approach avoids long queries in the menus and makes it easy to find the required report.

The SQL statement in the report is user modifiable. This means that the query can be further limited, either through the specification of a further field (ex. bookings of the current period, but just for a specific account) or by enhancements of the where clause in the query statement. Without any necessity to install further software, the report layout is user modifiable. New fields can be checked in a list view and then get added in the report. Report output can get directed to either the screen preview, to the printer, to a HTML editor, or stored in pure ASCII form. There is also an interface to print to excel forms (and data can be imported from excel to the booking file).



The sqlFinance report tool, referring to a form with the current period
(The current form is hidden in the cascade but indicated on the treeview)

The sqlFinance SQL engine adjusts automatically the query according to the booking style of the mandate. If the booking style is set to 2 (US), the account field of the booking table is simply joined with the account field of the accounts table. If the booking style is set to 1 (European), this join of the account field of the account table is set to either the account or the contra account field of the booking table. Switching the setting of the booking style in the mandate will mainly lead to this adjustment in the query statement. For both settings, the data entered is valuable and will produce usable reports. Note however, that the system will use the mandate's default account value if no default account is set by the user at batch level.

4. Data Organization

Before starting data entry, the general data architecture should be considered and the data organisation aligned with the business process. The application data is organised in physical databases. The sqlFinance shipping includes a "myCompany" database (in the "myCompany" subdirectory). The database can be renamed through rename of the myCompany.dbc, myCompany.dct and myCompany.dcx files. The directory can be renamed as well, or the database copied to another directory located anywhere on the PC or a Server. Note that after renaming the connection must be changed or a new connection entered (see below). An unlimited number of databases can be used, and each database can hold an unlimited number of mandates. Typical use would be one database per company, or a group of companies belonging to the same holding.

While user data is stored in the "myCompany" database in the "myCompany" directory (or other directories defined by the user), the system stores parameters and Meta data in the "sqlf_db" of the "data" directory. Changes or entry of data in this database become important when a user wishes to design user specific tables and record structures. SqlFinance has developed tools for the administration of the Meta data. Please contact our support through Email to get information how to proceed in this case.

a. Connection

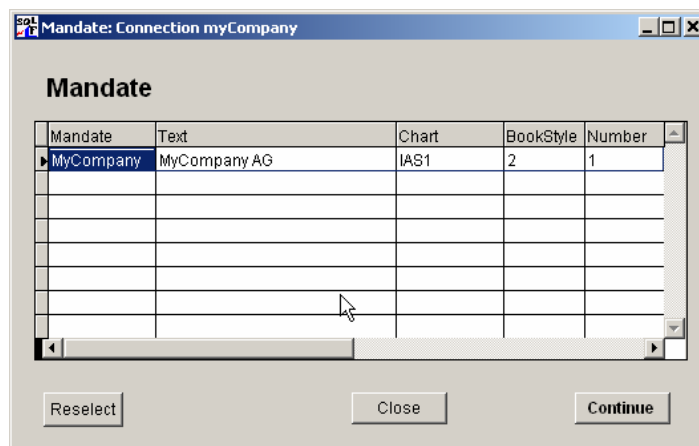
An application database (like the "myCompany" database) must be connected to sqlFinance. A connection basically is an entry in the "connect" tool holding all the information the operating system needs to create an ODBC connection. Through the setting of the field "ODBC Type" sqlFinance can get connected to a SQL Server or a local FoxPro database.

The screenshot displays the 'Connection' tool interface. At the top left, a list box titled 'Connect' contains 'myCompany' as the selected item. To the right of this list is a 'Version' field with the value 'public'. Below the list box, there are several input fields: 'Connection' (containing 'myCompany'), 'Application Login' (containing 'USR'), 'Password' (empty), 'Server Login' (containing 'sa'), 'ODBC Data Source' (empty), 'ODBC Type' (a dropdown menu showing 'Local FoxPro'), and 'Local Database' (containing 'D:\PROG\FOXINST\MYCOMPANY\MYCOMPAI'). A 'Modify' button is next to the 'Password' field. A 'Locate' button is next to the 'Local Database' field. At the bottom, there are buttons for 'Disconnect', 'New', 'Delete', 'Hints', 'Continue', and a 'Locate' button next to the 'Local Database' field.

Access the physical database with the connection tool

b. Mandate

After connection to an application database, the current mandate must be selected. Mandates typically represent several companies in a holding structure, or several companies of a trust client or a private entrepreneur. While for each mandate its own chart of accounts may be used (or shared with other mandates in the same database), client data like addresses, contacts, contracts etc. are valid over all mandates. If it is necessary to assign separate customer information to each mandate, it is recommended to use different databases for each mandate. Simultaneous access to more than one mandate is still possible and data can be copied from one mandate to another with drag and drop methods.



select the mandate in the “mandates” tool

c. Chart of accounts

An IFRS oriented chart of accounts is included in the “myCompany” database. Other charts can be easily defined and accounts entered as needed. Accounts are organised in “groups” and “types”. Only the mathematically necessary minimum of four account types is allowed (1 assets, 2 liabilities, 3 expenses, 4 earnings). This keeps the application slim and consistent. For other account types like “taxes” and “other income” rather use the group structure.

Fields			List			
account	text	environment	date_from	date_to	chart	
112010	Debitoren	F	01.05.02		IAS1	
115010	Aktien-Bestand	F	01.05.02		IAS1	
115090	Wertberichtigung Aktien kurzf.	F	01.05.02		IAS1	
116010	Optionen-Bestand	F	01.05.02		IAS1	
116090	Wertberichtigung Optionen kurzf.	F	01.05.02		IAS1	
117010	Geldmarkt	F	01.05.02		IAS1	
117090	Wertberichtigung Geldmarkt	F	01.05.02		IAS1	
118010	Kasse	F	01.05.02		IAS1	
118050	Banken	F	01.05.02		IAS1	

List with records from the IFRS chart of accounts

The grouping of the accounts is important for the presentation of data in the reports. Please check the IFRS chart of accounts to get an example of account grouping. Every chart of accounts should include a closing account. This account is needed for the yearly closing of a period. If the company is profitable, the closing account should be defined as part of the liabilities (type 2, usually in the equity group). In case of losses, the losses might be shown in a closing account of the assets group (type 1).

A loss seems to be a weak asset. It represents labour costs that were not billed to a client. But in some cases this labour can be considered as an investment into new technologies or processes and thus activated in a true asset position. The growth of weak assets requires growth of financial investment, appearing in the liabilities part. The weaker the asset is, the more difficult of course it will be to convince an investor to continue his engagement.

d. Period

Batches and its bookings are normally associated to periods. A typical period is the current year, lasting from the 1st of January to the 31st of December (other dates are possible). At the period level, a closing account must be entered. When the period is closed, totals per account for the period will be entered as opening bookings of the new period.

Instead of periods, sub periods can be used. While yearly closings only report balance totals for each account (1 assets and 2 liabilities) and a single entry for the balance profit to the new period, sub periods will report totals for all four types (1 assets, 2 liabilities, 3 expenses, 4 earnings) and no profit/loss entry. The use of sub periods is not mandatory, but highly recommended for payroll applications, as well as the handling of high debit or credit volumes. Sub periods may be named like 2007.01, 2007.02 etc, periods like 2007.1 etc.

If the sales or purchase order module is used, batches can be sent directly to general ledger as part of period entered in the sales or purchase batch record. However, it is also possible to generate a new batch with only totals of sales items (but still the details of the receivables/payables and tax entries). In this case, the period of the new general ledger batch will be set to the master period of period entered in the sales batch record.

e. Organisation

Throughout the application, all bookings require an entry for the organisational unit. Organisation is mainly used for the representation of the internal structure of the (mandate) company, defining the business unit, team or department responsible for costs or revenues. Other terms used for organisation are "cost centre" or "profit centre". The organisation can be presented in a tree structure, and users assigned to the organisational units.

f. Contract

"Contract" is used to for the representation of a single business relation. This might typically be the customer and the vendor relationship. In the payroll process, "contract" is used to represent the employees. Contracts are identified by a unique string (ex. Client.1234). Contracts can be used for the handling of billing as well as shipping destinations. At the contract level, a default entry for the debit or credit account and the organisation can be specified. During the entry of general ledger bookings, the system will lookup the account or organisation based on the given contract value. This will help increase the productivity of data entry and the consistency of the account and organisation usage.

Fields		List	
Contract	SOLCOM	Taxes (D/C)	0.00 0.00
Env.	S Class	Receiv./Payables	0.00 0.00
Text (**)	SOLCOM IT Services >>	Exp./Earn.	0.00 0.00
Grp./Level	01 1 Zip 8000	Balance/Profit	0.00 0.00
Contact	SOLCOM AG Herrn F.Meier Freitagstrasse 22 8000 Zürich	Orders (P/S)	0.00 12 380.00
Date (from/to/last)	03.12.2002 28.02.2005	Offers (P/S)	0.00 0.00
Limit	0 Rating A	Currency/Period	CHF 2005.1
Memo		Deb./Cred.-Acc.	411040 411040
		Business/Market	main CH
		Org. / User	default USR
		Rec.Count/Max.	3 250
		ContNr/Uniqnr	1 3 1 10

**Contract form field structure with performance data
and sales order of CHF 12'380**

Together with the contract, information about the business performance of the contract in the current period is stored. This includes purchase or sales totals, accounts receivable and payable totals, and cash balance. While the contract only holds the information about the current period, the system traces the performance of previous periods in the "status" table.

Attached to the "contract" is the Customer Relationship Management (CRM). The CRM combines the information of a person, address and position into a contact record. The contact record then is linked to the contract. While the contact record holds more detail information, only the main address text is copied to the contract entry. Contact can import data from external sources with help of the clipboard (in Switzerland: TWIX).

g. Business

Business is a parameter very similar to contract. It will use the same reference table and provide lookups in the contract table as well. In the contract form, the "environment" value can be set to "B" like "business", whereas contracts can be classified in the same field according to their main application like "F" for finance, "S" for sales etc. Business is a master layer above organisation and contract. It is used to represent large groups of projects, permanent key accounts, but also business fields grouping a number of small contracts like distribution channels or profit centres.

h. Batches and bookings

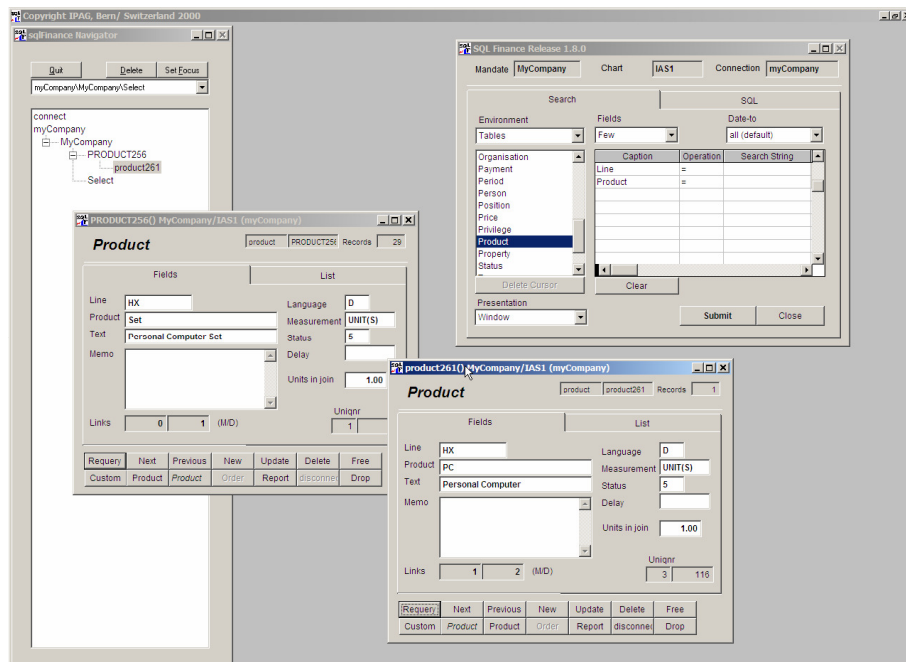
A number of bookings are hold in batches. Batches can be considered like pages, holding headers and a number of lines. In many cases, the text field of the batch is used to store longer text, like letters, reports, notes, etc. The text is stored either in ASCII or in HTML form. A batch must be attached to a period. A double click on the text field will activate an edit form with features to support the editing process. With copy/paste text can be moved to other applications or imported into sqlFinance to get stored in the batch table.

Batch forms change in appearance, according to their application (general ledger, purchase, sales, receivables, payables, portfolio management, payroll). According to the batch, a specific booking form is selected. Some batches access several bookings (ex. a sales batch will access accounts receivable, tax and sales order). Use the selection list on the right bottom of the form (and double clicks) to get to the right booking form. Batches may integrate the

bookings of different forms to get to a total of zero. The total of zero is tracked on batch and booking forms (bottom right).

i. Logistics

Products are used in sales and purchase applications. With drag and drop operations products can be aggregated to a bill of materials. Dragging products over a booking will trigger the entry of a new record. In the inventory table stock may be tracked, as well as mean purchase prices. The price table gives information about price structure, depending on the market, with possible discounts per market or customer group. Products belong to product lines, and the line table holds information on which accounts product purchase or sales operations should be entered in the books. The product line also holds information about the tax rate applicable.

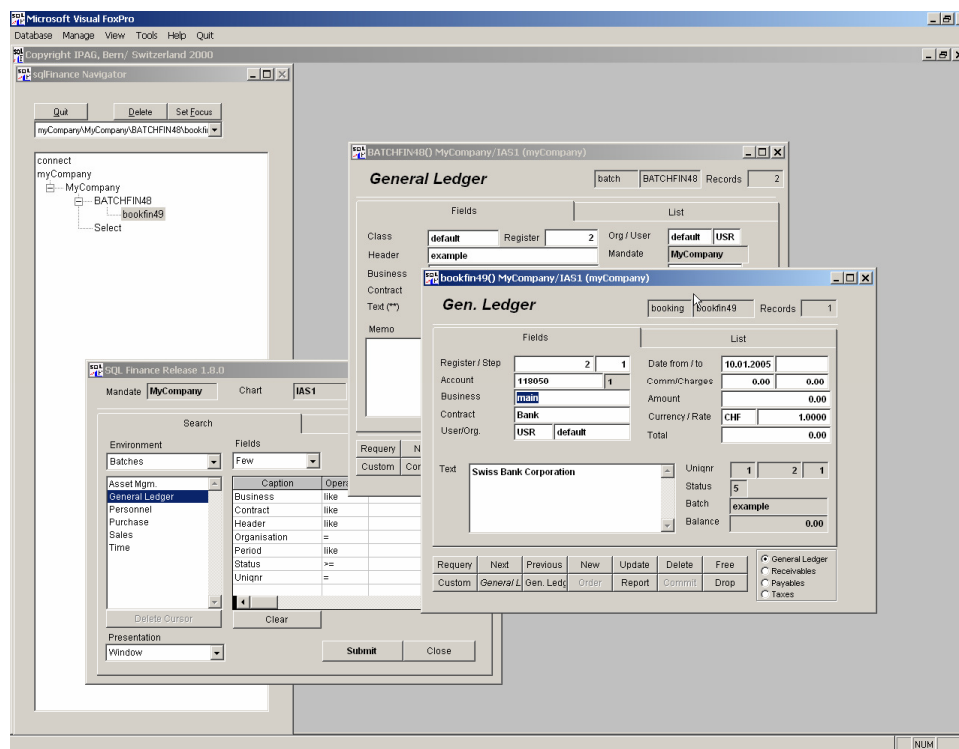


Products from the bill of materials, opened in a master/detail cascade (set with a PC)

5. Quick start

A new user might want to start entering bookings as soon as possible. For this purpose, the software is shipped with a sample database and the mandate "myCompany". When the program is started, the user is logged in automatically and finds the "select" tool presented on the screen.

Two sample batches with bookings show him, how data can be entered. Use the "select" tool to open the batch form (set the environment combo box to "batches", then double click on the "sales" position in the combo box below). Double click on the option group at the right bottom ("sales bookings") or use the detail key (third from left in second line) to get the booking records. With the appearance of the booking form the batch form disappears. Use the master/detail keys (second and third from left in the second line of keys) to toggle between the forms. With the key "free" you can disconnect the forms and get them both visible.



**start to enter booking records in a batch/booking cascade
(using method 1: US style accounting)**

With help of the "add" key, create a new batch, then use the "detail" key ("bookings") to open an empty booking window linked to this batch. Now enter the bookings. For the fields, default values like "2007.1" for the period, "default" for the organisation and contract, "USR" for the user will be accepted.

The IFRS chart of accounts can be used as it is or adjusted to user requirements. To get a list of available accounts, put the wildcard value "%" into the account field and then use a double click. Select an account record, and use the key "release" to get back to the booking window. The selected account value will be copied.

When a new record is entered, in order to get the values of the previous record, use the "oldValues" key. The effect of the first data entries on the booking form can be tracked right away on the printed profit and loss statement. Just get the period form with the correct period, click on the key "reports", and start the favourite report "balance total slim".

Installation Instructions

A free version of the software (for Windows XP Operating System) can be downloaded from the homepage www.sqlFinance.com. After completion of the order form an email message with a link to the download procedure is sent to the user. Download and install the software following instructions and default suggestions. The default installation directory (usually c:\programs\sqlFinance") depends on the settings of your system, but any directory can be used.

The database "myCompany" in the "myCompany" directory will hold your accounting data. Several mandates can be stored in this database, but it is also possible to work with several databases. In this case, copy the "myCompany" directory and give it another name. To access this new database, enter a new connection using the connection tool (activate through menu "database\connection"). Since this is a local database, set the ODBC type to "Local FoxPro").

Foreign Languages

In order to get sqlFinance working with foreign languages use the [BT Language Manager](#). A free download of the [BT Language Manager](#) with the [German Translation](#) is available at the sqlFinance homepage. The language manager always must be installed in the c:\lm directory. Otherwise the file addresses of the dictionary in the Language Manager will have to be modified. The Language Manager includes tools to accelerate translation and make the language use consistent. sqlFinance connects to the Language Manager according to the lmroot setting of the l.ini file (in the sqlFinance home directory). If you install correctly the Language Manager, sqlFinance will use its l.ini default setting ("lmroot=c:\lm") and start automatically to work in the foreign language defined as current language in the Language Manager. Note that you must start sqlFinance twice to initiate foreign language translation. In the first step the connection is established, in the second step sqlFinance is starting to work according to the new setting.

II. Reference

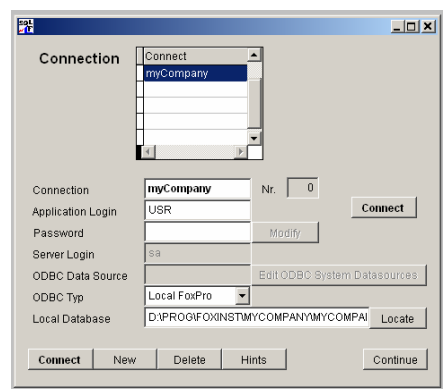
1. Connection Tool

Use the connection tool to get a connection to a target database. The database may be either on the local workstation or on a server. The connection tool stores sqlFinance specific information about physical databases and how to connect to them. The management of local databases requires no further tools. To access a server database, in addition of the sqlFinance connection entry there must be a corresponding entry at operating system level. The server may be either on your local LAN or on a remote position, if that location has a fixed IP address.

Several simultaneous connections may be opened. As soon a form gets control, the correct connection is activated. With a drag and drop operation, data can get copied from one form to another, even if the forms refer to two different connections. This may be an efficient way to copy data from one database to another (for a more systematic replication however use the replicator tool).

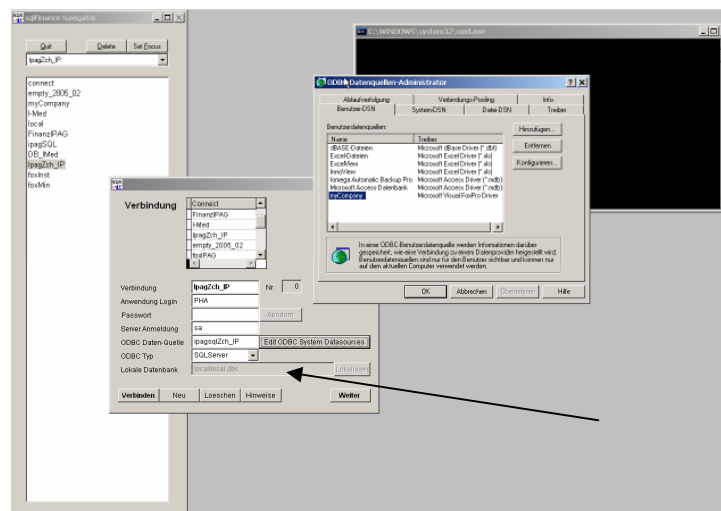
Proceed as follows to add or open connections:

- a. In the menu, on the top left, click on the topic: database, connection, this will activate the connection window.
- b. The connection tool can also be opened by clicking on the right mouse key on the treeview form. The position "connect" invites to open a new connection, clicking on an open connection activates the corresponding connection parameters.
- c. Use the default connection to the "myCompany" database in your "sqlFinance\myCompany" directory.
- d. To create another database, copy the "myCompany" database to another directory, then enter a new connection addressing this database. Set the ODBC type to "local".



The connection tool

- e. For the field "user login", the default value is "USR". The "myCompany" database includes settings for "USR" in the privilege table. Once connected to the database, it is possible to enter new users and manage their privileges to limit access to tables and reports.
- f. To connect to a server database:
 - Set the field "ODBC type" to "sqlServer"
 - Click on the key "ODBC connections" at the right of this field, then: in the ODBC Manager, choose "User DSN", new, click on the SQL Server driver, enter "sql_connect" for the connection name and identify the right server and database. The database must exist of course on that server.
 - To test the connection, use "verify connection" at the end of the dialog. If a connection is possible, the answer will be "succeeded".
 - Now that a valid ODBC connection exists, enter the name of the connection (ex. "sql_connect") into the field "ODBC connection".
 - Set the correct database user name in the field "server login" to access the server database at operating system level.
 - Set a valid "application login" value to access the server database at sqlFinance application level. For new applications use the default setting "USR".
 - If the connection is established, leave the window with ESC and then get to the 'mandate' tool. Activate the preferred mandate (ex. "myCompany") and continue again with ESC to get to the selection tool.



Microsoft ODBC Manager started from the connect tool

- g. Click on the key continue or use ESC to leave the connection tool and get to the next form for the selection of the mandate.

2. Mandate Tool

Once a connection is established, the system activates the mandate tool. A physical database can include a number of mandates. Thus, before data selection can be started, the user has to choose the active mandate. Not all tables in the database are mandate specific. As an example, data from the Customer Relationship management (CRM) does not refer to a single mandate, but to all mandates of a database. Consequently, a physical database can include only one CRM structure.

However, several charts of accounts can be stored in a single database. Define in the mandate record, which chart of accounts is associated to the mandate. Basically, a mandate could use several charts of accounts. However, this is interesting rather for the consolidation of several mandates in a database than the creation of a mandate with several charts of accounts.

- a. To select a mandate, just click on the corresponding line on the grid.
- b. Mandates can be entered and modified later in the application.
- c. In the mandate tool, the BookStyle value shows the setting for the booking style. Do not change this setting in the mandates tool. Rather select the mandate with the selection tool to enter changes.

Mandate	Text	Chart	BookStyle	Number
MyCompany	MyCompany AG	IAS1	2	1

The mandates tool

- d. After leaving the mandate form, the selection tool is activated. The header line of the selection tool indicates the active connection and mandate.
- e. Working with several mandates or connections, it is most efficient to use repeated right mouse clicks on the treeview tool to get to a selection tool with the right parameters.

3. Selection Tool

The selection tool gives a first access to an active database (selecting data of the active mandate). Based on the user's search criteria it will create and execute a sql statement. The data is read into a cursor, stored in the workstation's memory and presented in a standard form.

This form can be considered as the starting point of a cascade. With a click on the master and detail keys of the form the cascade can be enlarged. An experienced user has the possibility to modify the SQL statement on page two of the selection tool or change the order of the selected records (through modification of the order statement).

Bookings are normally selected with a click on the detail key of the batch form. However, it is also possible to select bookings with use of the selection tool. The environment has to be set to the group "bookings". Then a booking form can be chosen with a click on the form list and search values entered in the fields list. This approach is recommended to search bookings over all batches. In order to add booking records, rather select the booking as detail of a batch record.

Reports usually get more easily started from the application form as well (click on the "reports" key on the application form). Only some reports use more independent SQL statements or are likely to be used with many variables to limit the query. In these cases, the report is located in the "reports" group of the selection tool.

Environment	Fields	Date-to
Tables	Few	all (default)

Environment	Fields	Date-to
Adress	Name	like
Anwender	Ort	like
Artikel	PLZ	=
Container	Short_name	like
Gruppe		
Information		
Inno_view		
Kontakt		
Kontenplan		
Konto		

The selection tool

a. In the selection tool, get on the left a list of environment values. The application forms are organised in five environment groups:

- Tables (base data)
- Batches (general ledger, purchase, sales, personnel, asset management, time management)
- Bookings (detail bookings to the batch entries)
- Cursor (forms currently opened)
- Reports (most reports are rather started using the "reports" key on the form)

- b. The detail list below the environment field varies according to the environment setting of the user. After selection of a value in the detail list, the grid on the right shows a list of fields corresponding to the selected table. Search values for one or more fields may be entered in the column "search string". A click on the "select" key will create and execute the query (ex. search in the contact form for a company name like "myCompany"). The number of fields visible can be limited or enlarged through the setting of the "fields" parameter above (to "few fields", "many", "all").

On the left side of the selection tool, find the listview to define the group of forms:

The screenshot shows the 'Selection Tool' interface. At the top, there are tabs for 'Mandate' (MyCompany), 'Chart' (IAS1), and 'Connection' (myCompany). Below these are three main sections: 'Search', 'Fields', and 'SQL'. The 'Search' section has a dropdown for 'Environment' set to 'Tables'. Below this is a listview showing a list of groups: Tables, Batches, Bookings, Cursors, Reports, All, Log, Main, Mandate, and Measurement. An arrow points to this listview. The 'Fields' section has a dropdown for 'Fields' set to 'Few' and a 'Date-to' dropdown set to 'all (default)'. Below these is a grid with columns 'Caption', 'Operation', and 'Search String'. The grid contains two rows: 'Line' with operation 'like' and 'Tax' with operation '='. The 'SQL' section is empty. At the bottom, there are buttons for 'Delete Cursor', 'Clear', 'Submit', and 'Close'. A 'Presentation' dropdown is set to 'Window'.

List of groups
(with opened list view)

The screenshot shows the 'Selection Tool' interface with the 'Environment' dropdown set to 'Contract'. The listview below it shows a list of tables: Contract, Currency, ExcelView, Group, Information, Inventory, Line, Log, Main, Mandate, and Zip. An arrow points to this listview. The 'Fields' section is the same as in the previous screenshot. The grid in the 'SQL' section now contains three rows: 'Class' with operation 'like', 'Contract' with operation 'like', and 'Date_from (mdy)' with operation '='. The 'Date_to (mdy)' row is also present with operation '='. The 'Period' row has operation 'like', 'Rating' has operation 'like', 'Text' has operation 'match', and 'Zip' has operation 'match'. The 'SQL' section is empty. At the bottom, there are buttons for 'Delete Cursor', 'Clear', 'Submit', and 'Close'. A 'Presentation' dropdown is set to 'Window'.

List of tables
(corresponding to the selected group)

- c. After the selection of group and form, the grid on the right side shows fields of the new form accepting a search value. The number of fields available can be influenced through the "fields" parameter setting (above the grid). Enter one or several search values into the "Search String" field of the grid. Then click on the key "submit" to start the query. If the query is successful, the application form is presented and the selection tool hidden in the cascade. The next selection step will often be to select further forms as masters or details of the new form. To get the selection tool visible again use the treeview or the menu.
- d. Presentation (on the left, below) may be set to a standard sqlFinance form or just a simple browse grid (with the advantage to show all fields of the selection in a list).

4. Forms and Cascades

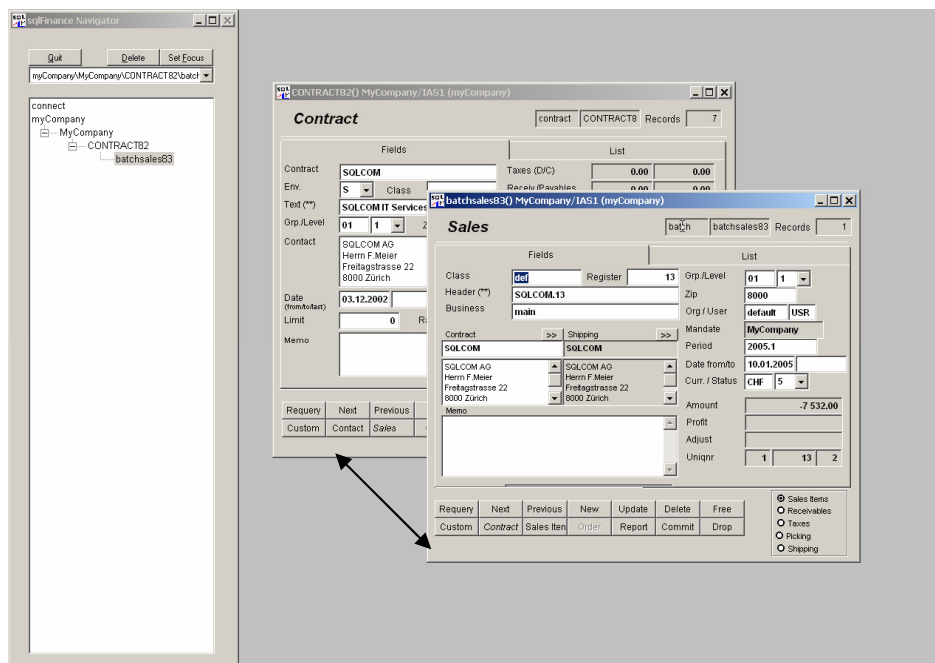
sqlFinance forms are used to present selected data and have a standard appearance. They all include a pageframe with a first page for the fields of the current record and a second page with a list of all records in a grid. Every form has the same keys for update operations or the activation of other forms. A number of connected forms, selected with the master or detail key, appear in a cascade. Only the current form is visible. The forms are usually connected through a master-detail relationship.

The drill down from a master to its details can be made over several levels and is limited only by logical aspects of the data model. Master-detail relationships follow the main structure: address – contact – contract – batch – booking. Check the data model for a full understanding of master-detail relationships.

With use of the "free" key forms can be separated from the cascade and then get used again for the creation of new cascades. This may be practical in many situations, for example after a double click on the accounts field of a booking form, when the user wants to keep the double clicked account record (or the account list when a wildcard was used for the query) as a reminder.

As an example – get the 'batch' details of a 'contract': first select the contract with use of the selection tool, then click on the detail key (third in the second line of keys) of the contract form to get the detail 'batch' records. SqlFinance will select all batches related to this contract (checking the contract field of the batch against the contract field of the contract).

Every time a new batch is entered, the new record will inherit the contract value of the master (contract) record. Note that the environment value of the contract must be set to S/Sales in order to get a sales batch as a detail. Other detail batches can be selected using the option list on the right bottom of the contract form.



**Simple cascade contract – sales batch with detail key at master form
and master key at detail form**

a. Standard keys of the form:

upper row:

- Requery (selects recent data from the disk)
- Previous (get the previous record)
- Next (get the next record)
- Add (get a new record to fill out)
- Update (store updated fields to the disk)
- Delete (destroy current entry)
- Free (disconnect)

lower row:

- Custom (modify values for fields in the master database)
- Master (select the master table)
- Detail (select the detail table)
- Order (modify the ordering of the records)
- Report (access the report window with reports for this form)
- Commit (start form-specific action like closing batches)
- Drop (close window, drop cursor)

b. In a cascade, using the master and detail keys of the forms it is possible to move quickly up and down. Instead of clicking on master and detail keys, the simple keystrokes alt-F2 (master) and alt-F3 (detail) may be used as well.

c. If master or detail forms have been selected, the corresponding master/detail keys appear in *Italic* writing and indicate the name of the master or detail cursor. A click on the key will switch control in the cascade to the master or detail form.

d. Some key action can vary according to the form. The most important features are:

- Batch and period forms: commit open batches or periods to closed batches or periods (or back).
- Personnel bookings: create transfer bookings for personnel payments, as specified in the transfer table (see section about payroll).
- Contact form: The clipboard key will get Twix data (clipped with ctrl-c) and produce entries in the fields; an efficient feature to copy private or company addresses from any telephone book sources into the contact form.

e. The contact record needs, not like any other record, connections to three master records to be valid: address, person, position. They all can be set by dragging the "fields" page of an address, a person or a position over the contact form. Only when all three connections have been set (the address may have been inherited through a master/detail connection of the form), a new record can be entered.

f. Address, person, position and contact data is part of the Customer Relationship management (CRM) and not included in the free version of sqlFinance. The free version simply uses a contract record, including a contract name and an address field. No link to a contact or its master address/person/position tables is necessary for the contract record to work properly.

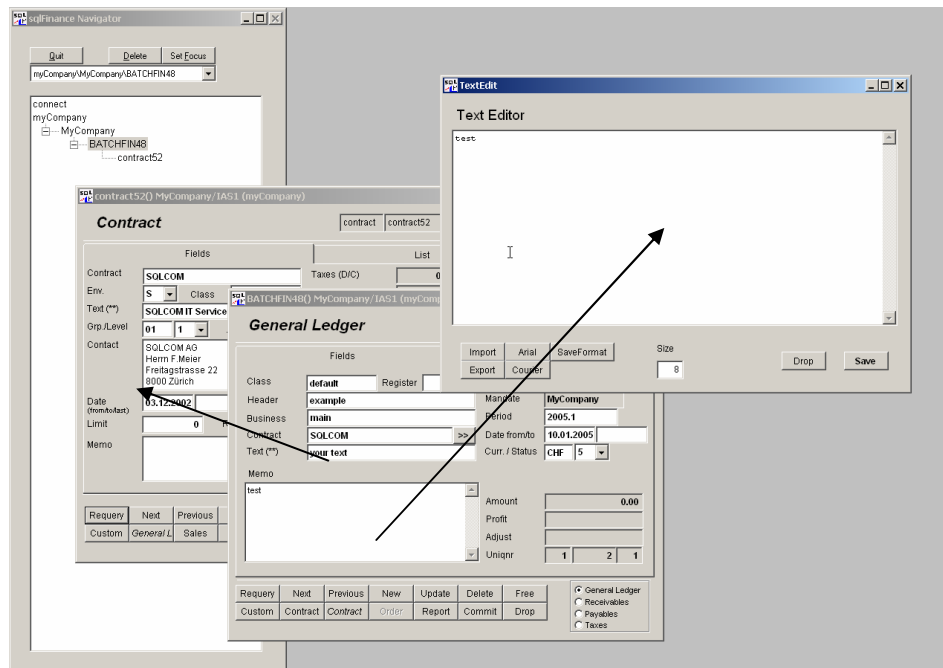
5. Fields

Fields appear mostly on page one of the form's pageframe. Fields belong to field types, used for the presentation of specific values like numbers, characters, dates etc. Field types have a standard behaviour in the way they react to user action like double click or drag and drop.

a. Text fields

Text fields often are referenced to master tables. For example, a contract name entered in a contract field of a booking record references to a contract entry in the contract table. Through a double click in the contract field (of the booking form) the user can access directly the contract table (opened as a detail) with the selected record.

The system will accept the use of wildcards in combination with the field value (here the contract name). Entering "myCompany" will have the same effect as entering "*myCompany*" or "%myCompany%" and bring all contract records with a contract name including the substring "myCompany". When the contract form is closed, the contract name of the selected record is copied to the initially double clicked field of the batch form.



Text editor and contract lookup form started with double clicks in the memo and contract fields of the batch form

b. Numeric fields

- Integer numbers are stored in integer fields; decimal numbers are stored in money fields. Only money fields offer special capabilities.
- Double clicks on money fields will invert the value (from positive to negative or vice versa).
- Many money fields can be dragged over each other. Drag the field with help of the right mouse key (the left key will start Microsoft standard editing functions) and place it over the target field. The dragged value is entered in the new field as soon as the mouse key is released. In the booking form this may lead to adjusted calculations in other fields (if for example you drag a new amount over the price field). The most common application is to drag the running total of a batch over a final booking entry to get the total of all bookings for that batch to zero.
- Money fields in the booking form are programmed for consistent calculation ($\text{units} * \text{price} = \text{amount}$, $\text{amount} * \text{currency-rate} = \text{total}$). It is better to drag a source over the price or amount field than the total field, since changes in the total will lead to the adjustment of the rate rather than the amount or price fields. The rate adjustment may be practical in portfolio management, but consider that rate adjustments may lead to undesirable rounding effects.

c. Date fields

- Date fields always include date and time values. If time is not considered important, it can be omitted.
- Double clicks on the date field first delete the date value, then enter the current date (on the second double click).

d. Memo fields

- Memo fields are used to store multi line text elements. A client address used in a letter is an example of a multi line text. Text stored in memo fields may be up to many pages long, depending only on the capacities of your system. However, no line longer than 8192 characters is accepted.

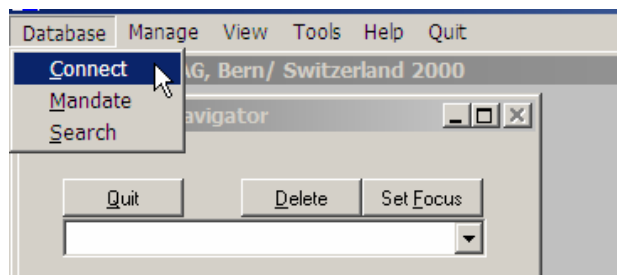
Double clicks on the memo field activate in a first step the sqlFinance editor, another click on the sqlFinance editor activates the "notepad" shareware editor. Note that a version of the "notepad" shareware editor must be downloaded and installed in the sqlFinance root directory to get this feature working. The sqlFinance editor presents a user adjustable window and the possibility to change the size and style of the text.

6. Menus

After starting the application, find the following menu options on top of the screen:

Database

- a. Connect
Establish a connection with a physical local or server database. Several connections may be opened simultaneously in a session. Use this connect tool or the treeview to toggle from one connection to the other.
- b. Mandate
After connection with the physical database, select a mandate. The list number of the mandate determines which mandate appears on top. The mandate normally holds the accounting of one single company or the consolidated accounts of a number of other mandates.
- c. Select
Main tool for selection in the target server database. On the top of the tool form the current server connection, mandate and chart of accounts are indicated.



The sqlFinance Main Menu

Manage

- d. Windows
Display of the currently opened forms. Clicking on an entry will activate the corresponding form.
- e. Records
Personal register of records, grouped according to priority numbers (1 to x). Drag any page with data fields over this grid and an entry with reference to that record will be added. At later logins, the record may be selected with a click on the select key of that form.
- f. Notes
Clip Tool to keep smaller parts of text.

Options: Parameters, some user modifiable:

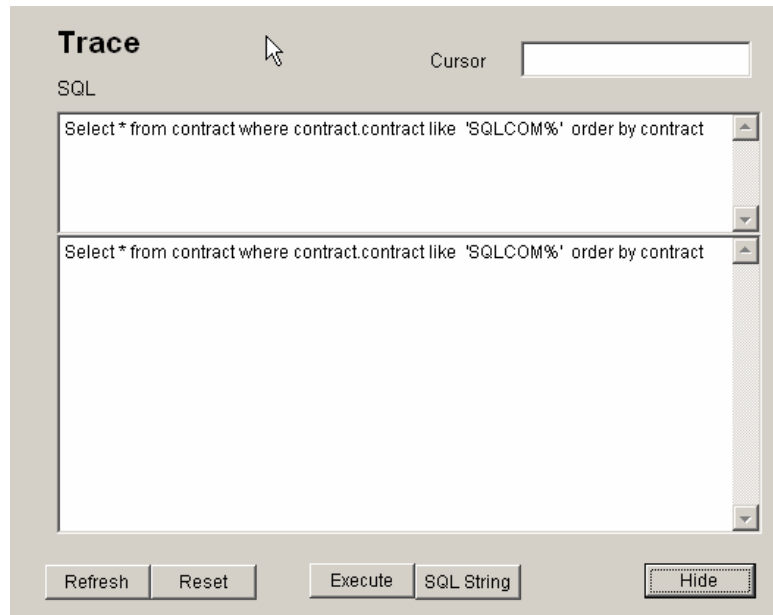
- ODBC_mgr: the name of the Microsoft ODBC manager, normally ODBCAD32X.EXE. Starting with the 'commands' toolbar: Note that the use of some other ODBC managers may slow SQL Server responses.
- date check: select records with date to not empty (1=yes, 0=no). An entry in the date to field is often used to clear a record out of current lists. Note that in any case, all records can be selected if a value is entered in the date to field when using the search tool. The date check value can be set from the "select" tool.
- decimals: the number of decimal places for 'money'-fields (usually 2).
- autoboot: with autoboot on (1=default) the system will automatically proceed through the login steps and get to the select tool.
- mandate: the name of the last mandate used
- translate check: translate English messages and field labels
- textedit_size: the default font size of your text edit window

View

- g. Keylist
A Key Tool with a number of keys, corresponding to menu positions. Toggles the keylist visible or invisible.
- h. Treeview
Make the treeview navigation tool on the left of the screen visible or invisible. The treeview broadness can be adjusted with help of the mouse.
- i. Clearing
A tool to check links between booking records. Dragging booking records over the clearing tools show a list of all linked bookings. With help of this tool, debit and credit transactions can be worked through. In order to link booking records, drag the "fields" page section of one booking over the "fields" page section of another booking.

Tools

- j. Engine
A tool managing system database access and current setting variables. For debugging purposes only.
- k. Trace
Tool to analyse and test SQL statements. The last used SQL statement is shown, as well as all statements of the last transaction in a log.

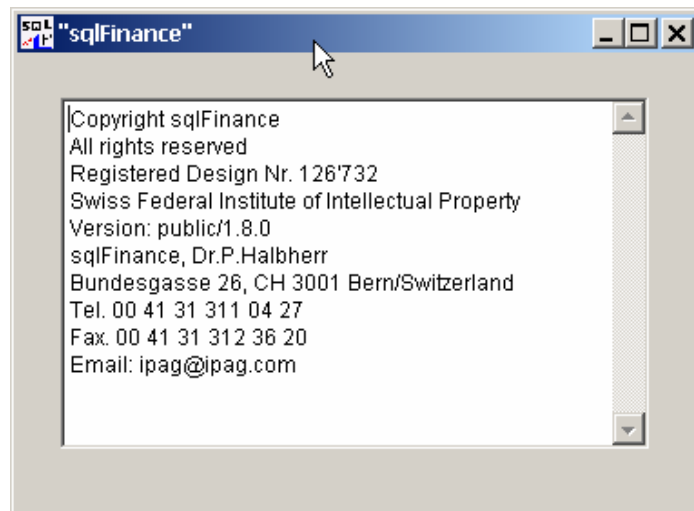


Screenshot of the Trace Tool

- I. Replicator
Replication tool to copy add, update and delete operations from one computer to another. In a first step, copy data from one computer and the source database to the 'empty_DB', in a second step get the 'empty_DB' to the second computer (ex. with the help of a floppy disk or the internet), in a third step copy the 'empty_DB' data into the target database of the second computer.
- m. Errors
Used for the display of server error messages (usually produced from stored procedures). All messages of the current session are traced in the error log.

Help

- n. Help
Manual pages, stored in the info table of the target database (reference 'tips').
- o. Info
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Screenshot of the Info Window

- p. Quit: leave the application.

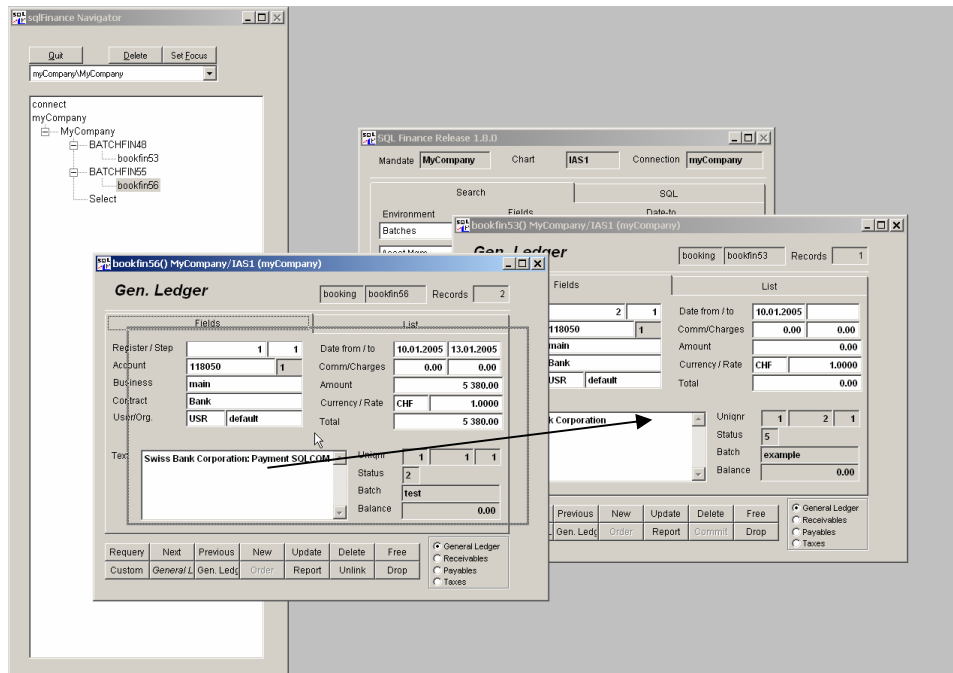
7. Drag and Drop

To transfer data from one form to another, drag and drop operation is very efficient. In most cases, the forms must be compatible and have the same set of fields. As an example, there might be two equal forms connected to two different databases. Or two booking forms of two different periods (selected as details of two different batches). Dragging the fields frame over the target form will automatically start the insertion of a new record and copy the field values. The user then is asked for confirmation with a click on the update key.

In the Customer Relationship management (CRM) however, dragging address, person or position information over the contact form adds each time the respective data elements and a link, leading to the full client contact information (as required by the "know your customer" specification).

- a. Generally drag and drop must be activated with the RIGHT mouse key. The left mouse key is for double click action and Microsoft field editing functions.
- b. To copy accounts from one chart to another, proceed as follows:
 - With use of the selection tool, open a form with accounts of a chart.
 - Again with the use of the selection tool, open a chart form, enter a new chart.
 - On the new chart form, use the detail key to select accounts (no accounts will be found; the form is empty but ready to accept new account entries).
 - Drag page one of the first account form over page one of the new (empty) account form.
 - The software will add a new record, copy the account field values, and then ask if you just want to enter one record or continue the entire list: answer yes or no.
- c. The "fields" page of one form can always be dragged over the "fields" page of another form of the same type (ex. account form to account form). One record or several records can be copied. The two forms may belong to different mandates or even different databases – eventually copy this way data from a remote computer or server to a local computer or server. To copy entire sets of data however, it is commended to rather use the 'replicator' tool.
- d. Dragging product data from one form to another leads to a different behaviour. Products can be organised in a Bill of Materials (BOM). The Bill of Materials is a hierarchical organisation of master products grouping a number of detail products, whereas the detail product again may be master of other detail products. A Bill of Materials can easily be viewed through cascades of product forms. Using the detail key, select connected detail products, and get back to master products with help of the master key. In order to set a new connection between a master and a detail product, drag the "fields" page of one product form over the "fields" page of another product form. The software will enter a new connection (in the point table) and confirm with a message: "connected". To disconnect a detail product, use the "disconnect" key of its form (the product must have been selected as a detail of a master product and not with use of the selection tool) to have this function available.
- e. Dragging main to main: Connect "main" forms as you connect "product" forms in the Bill of Materials.

- f. Dragging main to contract: Use this feature for the pooling of your contracts (examples entered in the "main" table: "key accounts", "small accounts").



Drag and Drop: click the right mouse key on the "fields" page to get the frame moving

- g. Dragging any table over the task manager ("records" tool): Drag the "fields" page of any open form over the grid of the task manager to get a new entry right away. Use the "get" key to reselect the record.
- h. Dragging person, position and address over the contact form: The "contact" table integrates information from the "address", "person" and "position" tables. Normally, not only name, position and address are copied to the "contact" table, but also the reference numbers (server/uniqnr) of these links.
- i. The contact table can be opened as a detail of the address table. In the address, use the detail/contact key to get to the contact, and enter "new". The record will inherit many values of the "address" entry. The contact entry will also store the system number of the address entry

The screenshot displays the sqlFinance Navigator interface. On the left, a tree view shows the hierarchy: myCompany / MyCompany / contact86 / person88. The main window is divided into several panes. The top-left pane shows the 'Contact' form with fields for Address, Person, and Position. The top-right pane shows the 'Person' form with fields for Name, Birthdate, Gender, Mobility, Mail, Language, Xuser, and Prop. Count. The bottom-left pane shows the 'Address' form with fields for Name, Name2, Street, Box, Zip / Location, Holding, and TelexRegister. The bottom-right pane shows the 'Position' form with fields for Position, Grp, Level, Class, Education, and Language. The 'Contact' form is the central focus, showing fields for Address, Person, and Position, with a 'Text' field for 'Beispiel Firma'. The 'Person' form is also visible, showing fields for Name, Birthdate, Gender, Mobility, Mail, Language, Xuser, and Prop. Count. The 'Address' form is visible, showing fields for Name, Name2, Street, Box, Zip / Location, Holding, and TelexRegister. The 'Position' form is visible, showing fields for Position, Grp, Level, Class, Education, and Language. The 'Contact' form is the central focus, showing fields for Address, Person, and Position, with a 'Text' field for 'Beispiel Firma'. The 'Person' form is also visible, showing fields for Name, Birthdate, Gender, Mobility, Mail, Language, Xuser, and Prop. Count. The 'Address' form is visible, showing fields for Name, Name2, Street, Box, Zip / Location, Holding, and TelexRegister. The 'Position' form is visible, showing fields for Position, Grp, Level, Class, Education, and Language.

The contact form with its referenced address, person and position entries

- j. To link the "person" and "position" entry as well, drag the "fields" page of one of these forms over the "fields" page of the "contact" form: the values (as well as the reference number) will be copied. Note that the "address" entry may be dragged the same way, but it is more convenient to use an (address-contact) master-detail relationship.
- k. Dragging receivables: A sales batch is usually cleared to zero with a receivable entry, whose amount equals the total of the bill. After reception of the payment, drag the receivable entry over another receivable form. A new entry with the negative amount will be prepared. Just click update to commit. The two records, belonging to two different batches, are now linked together. In the linked state both records appear in italic letters. The link may be erased using the "disconnect" key. Unlinked records will appear in normal letters again. To get from one record to the (linked) other one, use the detail key (or alt-F3). Use the clearing tool to get a list of linked bookings.

8. Simple Transaction

The full version of sqlFinance includes purchase and sales application modules. Purchase and sales batches are entered similarly to general ledger batches. Always start from a batch-booking cascade. First open a batch with help of the selection tool, then select the detail bookings using the 'detail' key. Proceed as follows for a simple sales transaction:

- Get a sales batch form, enter a new record. The default values should be sufficient to allow an entry. Note that the total field of the new batch is set to zero.
- With the detail/sales item key, get to the booking form. Click "add" to get a new entry. For the new record, use the product "PC" and a price of 3'500.-- (as an example). In the "units" field enter the quantity of PC's to sell (2), in the discount field the sales discount for the customer.

Fields		List	
Register / Item	13 1	Tax / Rate (%)	W7.6 7.60
Business	main	User/Org.	USR default
Contract	SQLCOM	Date from / to	10.01.2005
Product	PC	Amount	7 000.00
Units/Meas.	2.00 UNIT(S)	Currency / Rate	CHF 1.0000
Shipped	0.00	Total	7 000.00
Price / Disc (%)	3 500.0000 0.00		
Text	I	Uniqnr	1 13 1
		Status	5
		Batch	SQLCOM.13
		Balance	-7 532.00

Buttons: Requery, Next, Previous, New, Update, Delete, Free, Custom, Sales, Sales Item, Order, Report, get price, Drop

Sales item entry for 2 PC's at the price of CHF 2'000

- After the entry is completed, note that the new batch total (bottom right) includes 2 x CHF 3'500 + 532 (VAT 7.5%). The total is CHF -7'532 (a negative value), since it is registered as a sales (revenues) entry in the chart of accounts (type 4). The account is set automatically according to information in the product line (line is a master of the product table). To modify the account settings, select the "line" table for the product line "HW" (hardware), or drill down with double clicks on the "product" and then again on the "line" field.
- Release the sales booking form, and get - from the sales batch form - a receivables form (through a click on the "receivables" position in the list view at the bottom right of the form). The options of the list view include:
 - Sales items
 - Receivables
 - Taxes
 - Picking
 - Shipping

Picking and shipping are not supported in the PC version.

- e. Enter a receivables record. For the product choose "bill", and enter the total of CHF 7'532. You may drag the amount from the balance total (-7'532) to the total field. Note that the amount is changed automatically from -7'532 to its counter total of 7'532. Use the right mouse key for drag and drop, use double clicks on the money fields to change from a (-) to a (+) sign.
- f. After entry of one or more the receivables, the batch total is zero again. Now the batch can be committed to the general ledger. There are two ways to commit: either, the bookings are sent unchanged and as part of the current batch, or only the totals of sales items (combined with all details of receivables and tax entries) are sent to a new general ledger batch. This batch will be generated automatically and attributed to the reporting period of the sales batch period. Set the status to 1 and use the update key in order to commit the sales batch as it is. Use the commit key to start the creation of general ledger bookings with sales item totals. With "recall" in both cases the transaction can be undone.
- g. At the reception of a payment, drag the receivables position (CHF +7'532) over an empty receivables or general ledger booking form (normally connected to the new payments batch). Get an automatic clearing entry of CHF -7'532. Note that the new entry appears in bold characters, indicating the connection to the receivable entry. It is possible to select the entry with use of the "detail" key.
- h. Drag the receivable or clearing entry over the "clearing" tool to check all links. Now clear the new batch from CHF -7'532 to zero with an entry of the payment, that is a receivable or general ledger booking of CHF +7'532 (usually on the bank account). After a click on the "add" key, use the "payment" key to get automatically the right amount and a link.
- i. Check the contract table to see how sales entries and commit/recall commands influence the totals of the contract reporting.
- j. The period (2007.1) may be committed with the "commit" key as well, from the "period" window. Use a double click on the period field of the "batch" window to get to the "period" window. Note that a period can have an intermediate closing (ex. monthly sub periods 01 - 12 to yearly period 1, or a year closing (yearly period 1 closing to new yearly period 2). Intermediate closings include totals for assets, liabilities, expenses and earnings, year closing include totals only for assets and liabilities (and a profit total).

9. Reports

In order to start reports, consider the data model: the best reports are always found in the master forms and will select the current master record and the details joined to it. For example, a report based on a period entry will typically show all the batches and bookings of that period.

In sqlFinance, some reports can be started from the selection tool. In most cases however it is much easier to start the report from a form. In this case, the report can use information about the current record selected or the list of current records. The list of current records is used, if the report includes no SQL statement (in the "fields" page of the report tool). If a SQL statement is provided, data is selected as a detail to the current record, as indicated in the where clause of the query.

Through modification of the SQL statement, a professional user can modify the fields selected and include additional search criteria. Without use of any additional license it is possible to modify the reports and their appearance. In order to print a period report, open a period form with use of the selection tool and click on the "reports" key to get to the report environment.

Title/Caption	Program/Cursor	Table
Balance total slim	public\all\balance_total1	period
Balance total slim business	public\all\balance_busine	period
Balance total slim business/group	public\all\balance_busine	period
Balance total slim excel	public\period\balance_tot	period
Detail balance	public\all\balance3	period
Payroll full statement per year (nice)	public\period\period_payr	period
Payroll salary report	public\period\period_payr	period

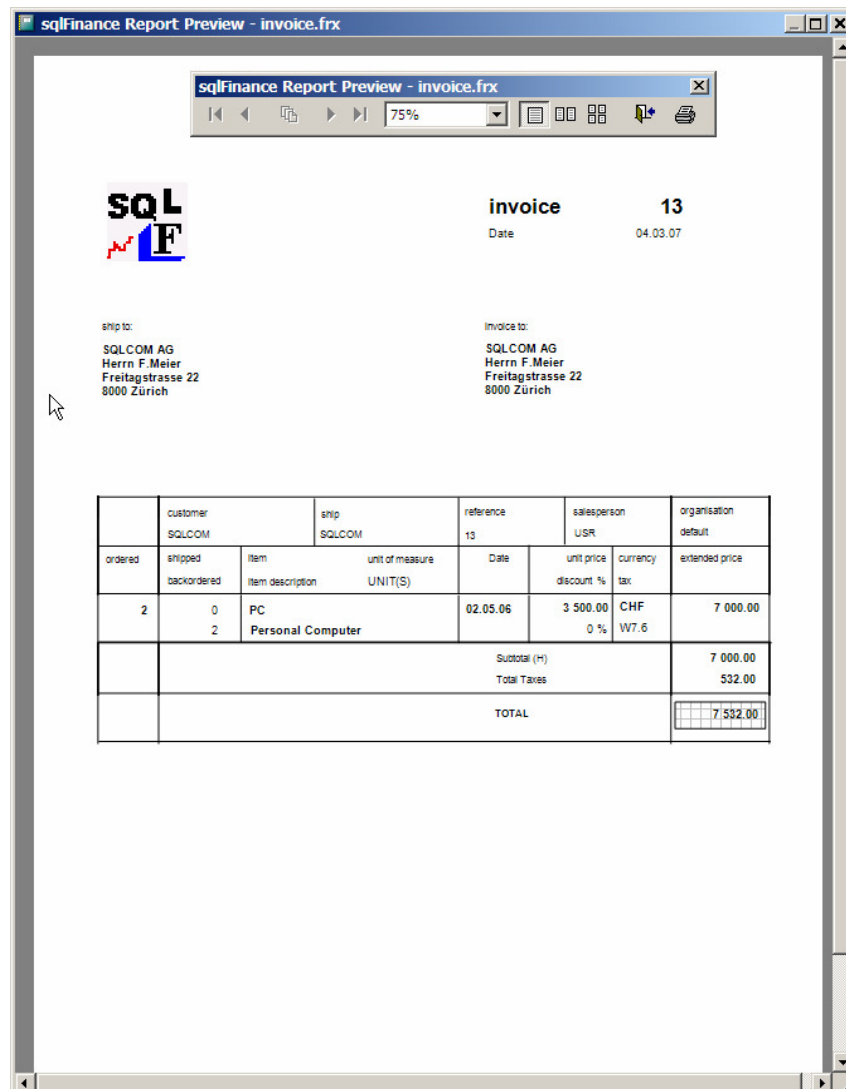
Comments

slim version, only financial data.
open and closed bookings.
For date use: ctod('06.30.2002') or similar.
and
booking.contract like 'AM%'

Print Add Modify Preview Paper Text HTML Browse Excel Copy Database target (copy/excel) Quit

The Reports Tool started from the period form, with the reports "Balance total slim", "Detail Balance" and "Payroll"

In the report list, find the report "balance total slim". Click on the "modify" key in the "report" window to modify fields and appearance. Confirm with ctrl-w. Through clicks on the list view the report may be directed to the preview, to the screen, to a printer, or in "ASCII" or "HTML" mode to a field on page three of the reports form. Double click on that field to edit or export the text to an external file.



The screenshot shows a window titled "sqlFinance Report Preview - invoice.frx". Inside, there's a smaller window with a toolbar and a 75% zoom level. The report content includes the SQL F logo, the word "invoice" with the number "13", and the date "04.03.07". It lists "ship to" and "Invoice to" information for SQL.COM AG. Below this is a detailed table with columns for customer, ship, reference, salesperson, and organisation. The table lists an order for a Personal Computer with a subtotal of 7,000.00, taxes of 532.00, and a total of 7,532.00.

customer	ship	reference	salesperson	organisation
SQL.COM	SQL.COM	13	USR	default

ordered	shipped	backordered	item	unit of measure	Date	unit price	discount %	currency	tax	extended price
2	0	2	PC	UNIT(S)	02.05.06	3 500.00	0 %	CHF	107.6	7 000.00
Subtotal (+)										7 000.00
Total Taxes										532.00
TOTAL										7 532.00

An example of a simple report (from the sales order module)

In addition to the report "balance total slim" there is also the report "balance total slim multi layer". This report can be used for contribution accounting. Accounts belong to groups, and the groups may be associated with different partitions. The contribution accounting will make apparent, how the margin evolves as revenue and expense accounts belonging to another partition are added. As an exemple, partition one would show gross margin of sales minus cost of sales, net margin after deduction of additional overheads, and company profit after consideration of financials, taxes etc. The grouping of accounts can be used for the balance as well as for the profit and loss statement.

10. Accounts

Accounts belong to a chart of accounts and are classified according to four types: assets, liabilities, expenses and earnings. In the General Ledger environment, bookings can be entered and the account specified. In the Sales and Purchase booking environment, the account is automatically set according to the product and its corresponding product line.

In the product line accounts can be specified for debit, credit and inventory transactions. Use debit accounts for purchase, credit accounts for sales. The inventory may be tracked in a purchase or a balance/asset account. Applicable tax charges on a product are defined in the line table as well. In the tax table can be specified to which accounts tax liabilities are to be booked. Clear all (debit and credit) taxes to a liability account, or clear debit taxes to an asset account and credit taxes to a liability account.

General ledger bookings will use no product and line information. To keep account usage consistent, enter a default account in the contracts. When the contract is entered in the booking form, a "whichpen" feature will check the contract parameter table. As soon as it finds no more than one entry, it will copy the account, organisation and business defaults from the contract record to the booking and set the focus to the "amount" field. This feature will speed up considerable the entry of simple payables or receivables data.

For European booking style, clearing accounts can be used. A group of bookings with the same contra account value can be checked in the clearing account for a total of zero. The user may use one or several clearing accounts (in the myCompany example account 151010). At batch level a default setting can be used for the contra account value in the bookings.

Avoid complicated account structures. Use contracts, products and product lines rather than the account classification to structure general ledger, purchase or sales data. Rather use general terms in the chart of accounts like "Banks", "Receivables", "Payables", or major product lines like "Services", "Trading Goods", etc.

Account account: ACCOUNT25 Records: 89

Fields		List			
account	text	environment	date_from	date_to	
411011	stock sales	F	02.05.02		I
411012	stock sales costs charged	F	02.05.02		I
411015	stock adjustments revenue	F	02.05.02		I
411016	stock sales costs calc.	F	02.05.02		I
411020	reserved	F	02.05.02		I
411031	option sales	F	02.05.02		I
411032	option sales costs charged	F	02.05.02		I
411035	option adjustment revenue	F	02.05.02		I
411036	option sales costs calc.	F	02.05.02		I

Buttons: Requery, Next, Previous, New, Update, Delete, Free, Custom, Group, Gen. Ldg, Order, Report, Commit, Drop

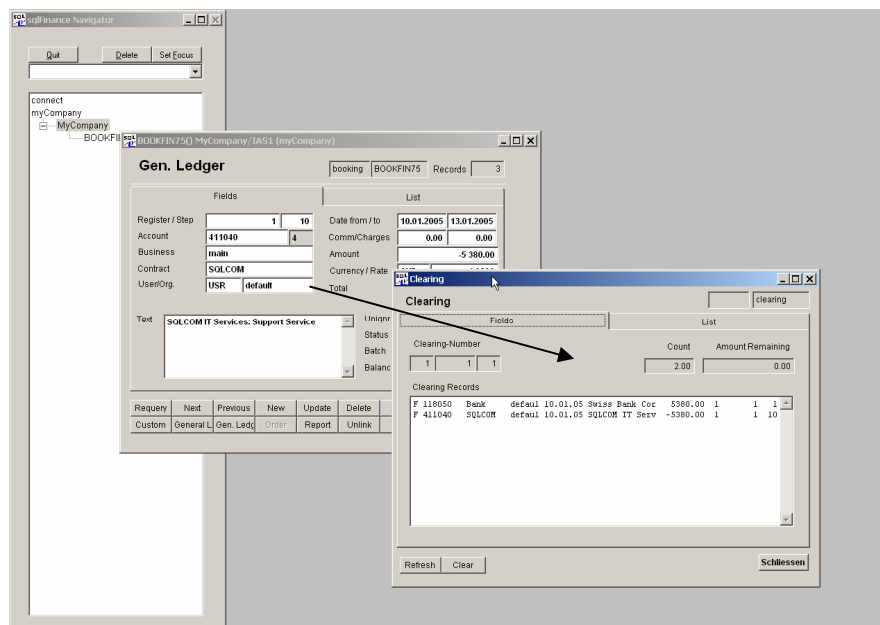
View of the IFRS chart of accounts in the account form

11. Debit/Credit Clearing

In all booking forms it is possible to connect entries with a link. A link makes it possible, to retrieve later one or more booking records connected to a booking entry. If a booking entry is linked, it will appear in italic letters. As soon as the records are unlinked, they will appear in normal letters again. Every time a booking is dragged over another booking, the application asks the user, if he wants to enter a new entry with a link, a new entry without a link, or just to link the two records.

The linking of bookings is important for the clearing of debit positions (sometimes credit position are tracked this way as well). After billing, a debit position is kept open until payment is received. If the payment is not corresponding to the exact due amount, an adjustment entry may necessary. The following instructions show how to clear open debit positions:

- Get a list of open debit entries (in the selection tool, choose bookings: accounts receivable).
- If not entered yet, create a contract for your bank account. As a detail to the bank contract, create a general ledger batch and open the (detail) receivables form.
- Drag the debit record over the new receivables form: a payment entry will be suggested. The new record is linked to the debit record, the total will be the negative amount of the other record. Confirm the "add" operation. The contract value of the debit record corresponds to the client contract. Instead of drag and drop but with the same result, in the receivables or even general ledger form with the selected debit position, the 'add' key can be used to get a new entry, and then the 'payment' key to get the new entry linked to the debit position.



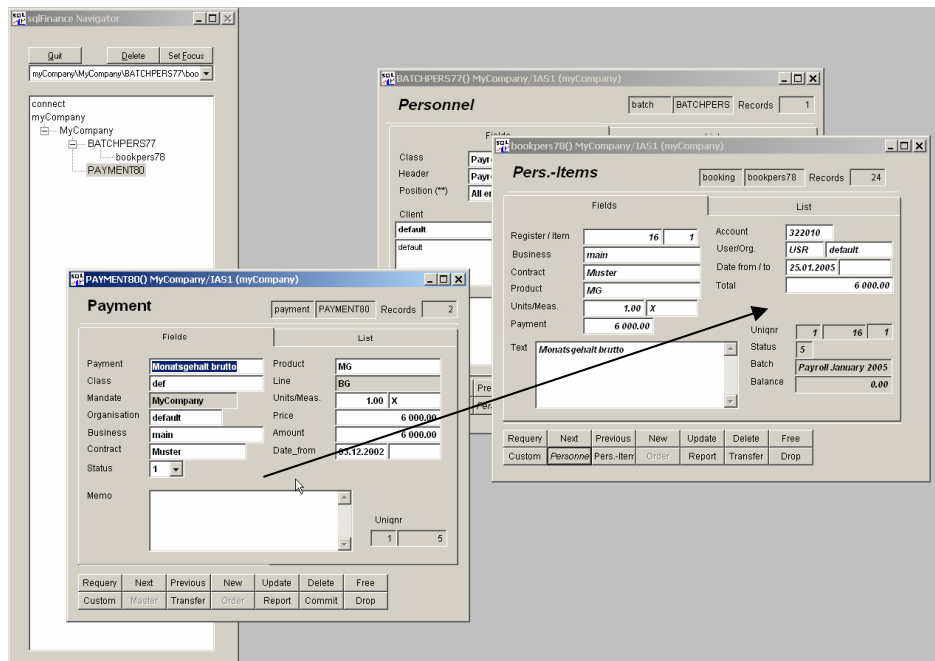
Dragging the booking over the clearing tool gets a list of linked records

- d. Through drag and drop, or with help of the 'payment' key, bookings get linked and the sum of the linked bookings checked for a total of zero. In order to commit batches, only the total of all bookings (in the batch) must be zero. If included links have non zero totals, a warning is sent. If necessary, use the 'unlink' key to free links or enter additional linked bookings to get the link total to zero.
- e. There is a clearing tool for the link management. When a booking (general ledger, receivables or payables) record is dragged over the clearing tool, it displays a list of all linked bookings. With help of their server/unique the bookings can be selected (use the selection tool) and get modified.
- f. In case that a client only pays a part of the bill, either modify the bill (with automatic adjustments of tax liabilities) or clear the difference to a special account (ex. "sales loss, taxed 7.6%") and use that total later as an adjustment in your tax declaration.

12. Introduction to payroll

sqlFinance Payroll uses the contract structure to define employees. If necessary, one employee can be engaged in more than one employment contract. Monthly or yearly payments are associated to the contracts. Payments are grouped into classes, and depending on the class value transfers can be generated automatically. As an example, transfers define social security and insurance charges deducted from monthly salary payments.

To run a payroll batch, payment records are dragged over an empty payroll booking form. After copying, with a click on the "transfer" key, the insertion of transfer can be started. From the payroll batch record, reports for employees and lists with totals can be printed. If errors occur, with a delete attempt of the batch all the entered bookings can be erased and the procedure restarted. At the end, the batch is committed and the sub period of the payroll closed to the main yearly period.



Dragging the payment records over the personnel bookings to the start the payment process

a. Basic payroll proceedings:

- Enter and manage payments in the payment form.
- Select a subset of due payments (ex. status = "1").
- Select a personnel batch (normally a new batch with no personnel booking entries yet). Use a new sub period for this batch (ex. 2007.01).
- Drag payments over the personnel booking form.
- Reselect the bookings from the batch.
- Click on the 'transfer' key to get transfer entries for each payment (social benefits, insurances etc.).

- Answer with 'yes' or type ctrl-w at the browse windows presented for checks during the transfer process.
- Reselect again to see the new payment and transfer entries in the personnel booking form.
- Get back to the personnel batch form and print the payroll sheets or lists (click on the "reports" key to get to the report writer tool).
- When an error occurred, click on the "delete" key of the batch: the system will then propose to delete all the corresponding bookings as well.
- When no errors occur, commit the batch with the 'commit' key.
- Close the sub period to the main yearly period.

Transfer		transfer	TRANSFER64	Records	7	
Fields		List				
Transfer	Social Security	Product	Social Security			
Class	def	Line	SOCIAL SECURITY			
Date_from	05.10.2000	Chart	IAS1			
Status	1	Percentage	5.05 (%)			
Triggers:		Min.Amount/Year				
Line (Product)	SALARY	Max.Amount/Year	240 000.00			
Business						
Text						
		Uniqnr	4	21		
Requery	Next	Previous	New	Update	Delete	Free
Custom	Payment	Detail	Order	Report	Commit	Drop

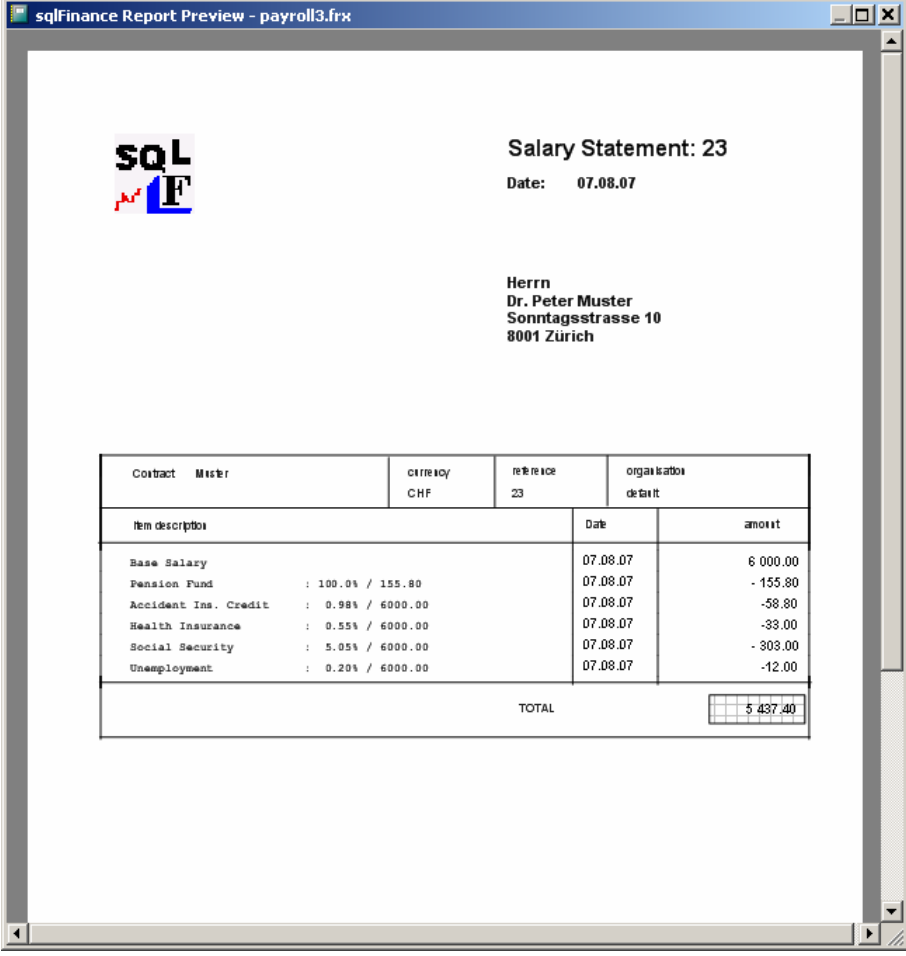
Transfer record for Social Security charges (considering all payments of the TRIGGER product line „SALARY“; the new transfer entries are entered according to the accounting information of the TARGET produkt „Social Security“ and product line „SOCIAL SECURITY“)

b. Payroll period management

- A monthly payroll is usually stored in a separate period (ex. monthly period 2007.01, with period closing to 2007.1, the annual period).
- After the monthly payroll, close the monthly period to the yearly period and get the summary entries into your main accounting. Closing parameters in the period form can be set to closing totals per organisation or closing totals without organisation.

c. Payroll printing

- Print the monthly payroll with the payroll report in the personnel batch form.
- Print the yearly payroll from the period form with the report "Payroll Period". Be sure to start this process from the right period record, usually the yearly period all the monthly sub periods will report to (through the 'close period' process).



The screenshot shows a window titled "sqlFinance Report Preview - payroll3.frx". Inside, there is a logo for "SQL F" on the left. To the right, the title "Salary Statement: 23" is displayed with the date "07.08.07". Below this, the employee's name and address are listed: "Herrn Dr. Peter Muster, Sonntagsstrasse 10, 8001 Zürich".

Contract	Muster	Currency	Reference	Organisation
		CHF	23	detail

Item description	Date	Amount
Base Salary	07.08.07	6 000.00
Pension Fund : 100.0% / 155.80	07.08.07	- 155.80
Accident Ins. Credit : 0.98% / 6000.00	07.08.07	-58.80
Health Insurance : 0.55% / 6000.00	07.08.07	-33.00
Social Security : 5.05% / 6000.00	07.08.07	- 303.00
Unemployment : 0.20% / 6000.00	07.08.07	-12.00
TOTAL		5 437.40

Example salary statment as seen in the report preview

d. Payroll data structure

- Use the 'contract' field to handle employee contracts. The contracts can be grouped to business fields ('business') and organisational units or cost centres ('organisation').
- Payment entries include product and line description (ex. fix salary per moth: product 'Salary', product line 'SALARY'). In the 'line' database, enter the debit and credit accounts that will be used later for the creation of salary bookings. Use the same approach for the 'transfer' database. Payment and transfer databases are linked through the payment class field.
- Payment and transfer records are joined based on the TRIGGER line entry of the transfer form. The TRIGGER line of the transfer corresponds to the line of the payment product. In other words, transfer records are selected and joined with payment booking according to their TRIGGER line value. Make sure to enter no value for the TRIGGER business field unless you want to activate transfers with the same business value.
- The new bookings generated by the TRANSFER record will get account values not from the TRIGGER line value, but the TARGET product and line values of the transfer record.

- Use three types of Accounts:

account	type	line field
- salaries	(expenses)	debit
- payroll employees	(liabilities)	credit
- social benefits	(liabilities)	inventory

- How to proceed with the bookings:

salary payments: + salaries - payroll employees
 social benefits (employee part): + payroll employees - social benefits
 social benefits (company part): + personnel expenses - social benefits

Social benefits (employee part) include the employees participation in the payment of the benefits (usually 50%), the social benefits (company part) the other half usually paid by the employer).

- How to proceed with the bookings:

The accounts should be registered in the product line. Products should be entered for the salary payments and the social benefit transfers. In the line form, there are three fields for the accounts:

- 'debit': personnel expenses
- 'credit': payroll employees
- 'inventory': social insurances clearing

example (social security):

3/322050: personnel expenses
 2/224010: payroll employees (liabilities)
 2/211050: social insurances (liabilities)

Based on this line entry, two payments will be generated:

- debit to inventory (company part, not appearing in the wage statement)
- credit to inventory (employee part, appearing in the wage statement (based on account 224010)

Records in the „line“ table accept null values for accounts. Null values will be skipped in the transaction.

Line

line
line65392
Records
1

Fields

List

Line

SOCIAL SECUR

Text

Social Security

Debit

322050

Credit

224010

Inventory

211050

Tax

Chart

IAS1

Uniqnr

4

3

Requery

Next

Previous

New

Update

Delete

Free

Custom

Transfer

Product

Order

Report

Commit

Drop

Example of a social benefits implementation for a Swiss payroll

**e. Example of IFRS-Accounting for Payroll
(in the "myCompany" database)**

Inventory accounts:

211050	social security
211060	health insurance
211070	accidents insurance
211080	pension plan
212020	other personnel creditors

Credit accounts:

224010	payroll employees (clearing account)
--------	---

Debit accounts:

322010	salaries
322050	social security
322060	health insurance
322070	accident insurance
322080	pension plan
322090	other personnel expenses

Liabilities of the inventory accounts (211050 to 211080) show how much there is to pay to social insurances. Another liabilities account (ex. 221050 to 221080) may be used to list the payments already made and compare the two groups to check if the payment estimation and the payments made correspond well.

The monthly payment to employees clears the payroll account (231010). The payroll listing for the employees is – as a matter of fact – a simple list of this account. Consequently the monthly total of this account indicates the actual payment due to the employees.

Period period PERIOD253 Records 6

Fields		List	
Period	2007.01	Date from/ to	01.01.2007 31.01.2007
Mandate	MyCompany	Date new	28.01.2007
Contract	default	Close account / type	231010 2
Org / User	default USR	Chart/Currency	IAS1 CHF
New Period	2007.1	Status	5
Type	2 subperiod closing		
Datagroup	2 with organisation		
Comments			
		Server/Uniqnr	1 14
		Batch Srv/Uniqnr	

Requery	Next	Previous	New	Update	Delete	Free
Custom	Mandate	General L	Order	Report	Commit	Drop

**Example of an open sub period in the payroll application
(with closing per sub period and organisation)**

sqlfinance Report Preview - balance_org.frx			
Mandate: MyCompany	Batch: MyCompany	08.08.07	
Period: 2007.01	07.08.07	Organisation: default	1/23
Organisation default			
2 Liabilities			
Account	Debit	Credit	Total
211080 Pension Fund Payables...			
07.08.07 1/23/4 Pension Fund		-155.80	-155.80
		-155.80	-155.80
224010 Payroll (CHF)			
07.08.07 1/23/2 Base Salary		-6'000.00	-6'000.00
		-6'000.00	-6'000.00
Total Type 2 (Liabilities)			-6'155.80
3 Expenses			
Account	Debit	Credit	Total
322010 Salaries (CHF)			
07.08.07 1/23/1 Base Salary	6'000.00		6'000.00
	6'000.00		6'000.00
322080 Pension Fund Expenses...			
07.08.07 1/23/3 Pension Fund	155.80		155.80
	155.80		155.80
Total Type 3 (Expenses)			6'155.80
Total Organisation (default)			0.00
Profit Organisation (default)			-6'155.80
Grand Total			0.00
Profit Total			-6'155.80

**Payroll Step 1: payments dragged over personnel booking form
(report started from the subperiod form)**

sqlfinance Report Preview - balance_total4.frx

Mandate: MyCompany	MyCompany	08.08.07
Period: 2007.01	Period Details per Account	

2 Liabilities			
Account	Debit	Credit	Total
211050 Soc.Sec.Payables		-726.00	-726.00
211060 Health Ins. Payables		-66.00	-66.00
211070 Accident Ins. Payables		-69.60	-69.60
211080 Pension Fund Payables		-311.60	-311.60
224010 Payroll	562.60	-6'000.00	-5'437.40
Total Type 2 (Liabilities)			-6'610.60

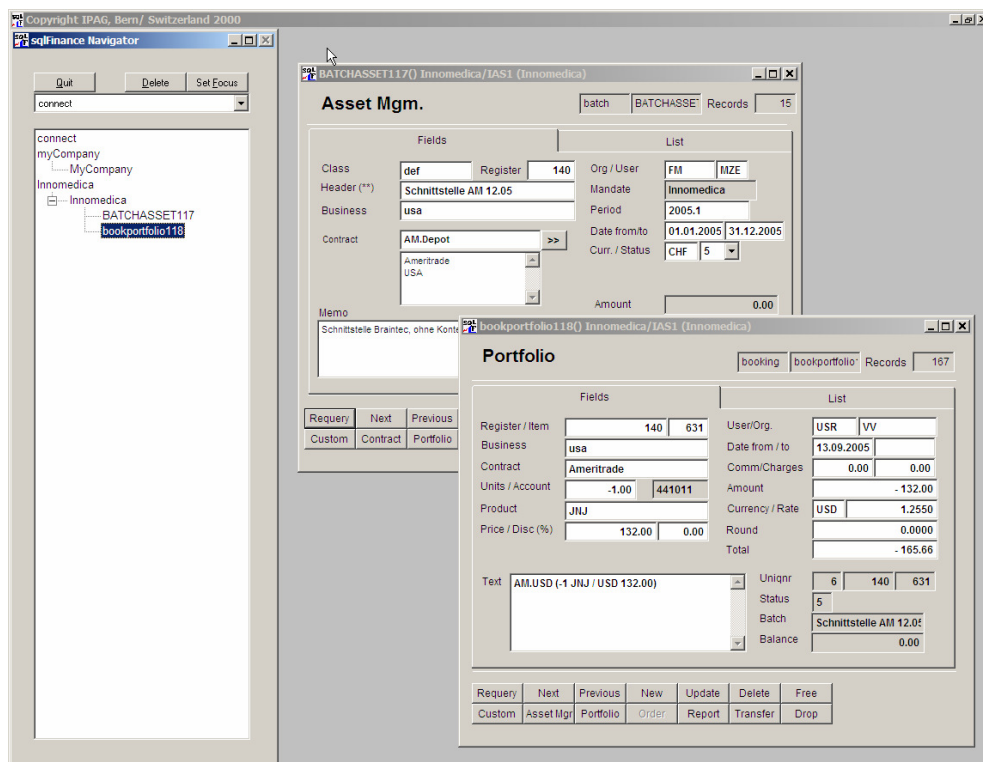
3 Expenses			
Account	Debit	Credit	Total
322010 Salaries	6'000.00		6'000.00
322050 Social Security Expenses	411.00		411.00
322060 Health Insurance Expenses	33.00		33.00
322070 Accident Insurance Expenses	10.80		10.80
322080 Pension Fund Expenses	155.80		155.80
Total Type 3 (Expenses)			6'610.60

Grand Total			0.00
Profit Total			-6'610.60

**Payroll Step 2: transfers added with click on the transfer key
of the booking form**

13. Asset Management

sqlFinance includes, in the full version, a module for asset management. Part of the module is an interface for the import of trading information. Like all other modules, it supports foreign currency and includes fields for banking commissions, taxes or other charges. Based on the period, reports for the clearing of foreign currencies to the reporting currency can be generated. The reports also make possible the analysis of performance per title and the separation of local asset performance from currency performance.



Asset management cascade with batch and portfolio bookings

14.Keys

Shortcuts in forms:

*CTRL-E:	edit text
*CTRL-S:	select
*CTRL-N:	next
*CTRL-P:	previous
*CTRL-A:	add
*CTRL-U:	update, save and quit in text form
*CTRL-D:	delete
*CTRL-Q:	requery
*CTRL-K:	keep
*CTRL-R:	report
*CTRL-G:	grid (page)
*CTRL-L:	list (page)
*CTRL-Z:	quit
*CTRL-F2:	master
*CTRL-F3:	detail
*CTRL-F1:	search (activate)
*CTRL-F10:	commit (in update mode: pay)
*ESC:	drop (and update the detail field with the value from the master table record)

Support & Contact

Need support for the installation or use of sqlFinance? Do not hesitate to contact us. Our team is ready to answer your questions and offer you an efficient solution for your business application.

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