

# **Millogic Documentation**

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# **1** Foreign currency in Mill7

Mill7 supports foreign currency in several ways. For example, it is possible:

- to invoice debtors in an other currency
- to create reports in an other currency.
- to declare the Dutch VAT in an other currency.

How to work with foreign currency will be explained in the following topics:

- <u>Bookkeeping currency</u> (setting the bookkeeping currency, Dutch VAT declaration and Reports in an other currency)
- Currency and rates (rate tables and downloading rates from DNB or other rate sites)
- Daybook journals in foreign currency (daybook currency, journals in different currency, CTRL+K)
- Debtors with an other currency (time writing, invoicing, payment of invoice)
- <u>Creditors with an other currency</u> (booking and paying invoices)
- Debtors / Creditors in a memorial daybook (booking invoice)
- Revaluate (calculate currency profit and loss for general ledgers and for paid / unpaid invoices)
- Intercompany Bank payment (with different bank currencies between the current account relations)

# **1.1 Bookkeeping currency**

The bookkeeping currency is initially set during creating a new bookkeeping.

•	1. New b	ookkeeping -	. 🗆	×
Bookkeeping currency Bookyear from Bookyear until Period duration	EUR 1-1-2015 31-12-2015 Month V	Explanation When you create an empty bookkeeping you have to enter the bookkeepin currency. When copying the basic data of an existing bookkeeping, the bookkeeping currency will also be copied. In case of a broken bookyear you can enter the starting and ending date.	19 19	

Every new bookyear will get the same currency as the previous bookyear.

#### Changing the bookkeeping currency

You can change the bookkeeping currency by using the function 'Convert bookkeeping currency' in the Supervisor submenu Book.

With this function it is also possible to copy a complete bookkeeping and change the currency during copying. In that way you create an exact copy of an existing bookkeeping but with an other currency.

When the bookkeeping currency is different form the currency in the previous year it is not longer possible to use the function *'Copy opening balance'*.

٩		Convert bookkeeping	g currency	×
	Data v			
	🗌 Copy data	Bookkeeping		
		Old currency	EUR	
		New currency	EUR	]
		-Balance accounts		
		Rate	0,0000000	
		○ Daily rate	0	
		P&L accounts		
		Rate	0,0000000	
		○ Daily rate	0	
		Ok	Cancel	

#### Reporting in an other currency

#### **Trial balance**

By checking the option 'Foreign currency' the trial balance will show detailed information per general ledger per currency.

			Book				- 0
Journals General ledger Trial balance, P&L							
Check balance       Period from-until       1       99       Foreign currency       Image: Balance sheet         Period last year from-until       0       99       Empty accounts       Profit and loss							
Acc.no.	Descr.	Opening balance	Debit	Credit	Total	Previous year	^
100	Goodwill	-315,00			-315,00		
101	Depreciation goodwill		2.000,00	1.839,67	160,33		
102	test		1.239,67		1.239,67		
110	Start-up expenses	-100,00			-100,00		
200	Buildings	-16.453,75		500,00	-16.953,75		
211	Depreciation renovations	-3.874,49			-3.874,49		
230	Inventory	94.400,00			94.400,00		
	230 USD	54.096,00			54.096,00		
231	Depreciation inventories	-54.050,00			-54.050,00		
240	Computers	32.000,00			32.000,00		
241	Depreciation computers	-12.600,00		4.734,33	-17.334,33		

#### Balance and P&L

Default the screen Balance, P&L shows all amounts in the bookkeeping currency. By choosing an other currency and selecting a rate the Balance and P&L will be created in the currency you have chosen.

6		Book			<b>- -</b> X
Journals General ledger Trial I	palance Balance, P&L				
Table balancecode Currency	Cost centre				
2 EUR	0	2015 fi	rom/until per. 0 99	2014 from/until pe	r. 0 99
		Currency	× Credit	Debit	Credit \land
No balanscode in GL		concility			
BALANCESHEET					
ASSETS	Currency EUR			444.262,55	
Intangible fixed assets	- Balance accounts -				
Tangible fixed assets	Rate	1.00000000		88.865,00	
Inventory	0.5.1	,		40.765,00	
Inventory purchase	<ul> <li>Daily rate</li> </ul>	0		94.815,00	
Depreciation inventory			-	-54.050,00	
Other fixed assets	P&L accounts			48.100,00	
Computers new value	<ul> <li>Rate</li> </ul>	1,0000000		32.000,00	
Computers depreciatio	O Daily rate			-11.800,00	
Cars new value	O Dany rate	0		45.000,00	
Cars depreciation				-17.100,00	
Financial fixed asset				25.849,74	
Participations				10.349,74	
Participations in group co				15.500,00	
Current asset	Show calculation	OK Cano		329.547,81	
Receivables	_	Canc		25.918,68	
Liquid assets				303.521,06	
Suspense accounts		-1.0	10,00	108,07	
LIABILITIES			5.170,61		444.262,55
Equity			4.858,55		388.020,01
Issued share capital					79.000,00
Reserves			4.858,55		215.290,01
Services					93 730 00 🗡

#### **VAT declaration**

Default VAT amounts are calculated in the bookkeeping currency but it is possible to declare the VAT in an other currency.

For example in the situation that the bookkeeping currency is USD and the VAT must be done in EUR.

#### The VAT currency can be set at Settings> Book> Other.

All new VAT journals will be calculated in the VAT currency instead of in the bookkeeping currency by using the daily rates. The currency and rate information is saved in the CTRL+K fields of each journal.

You find more information about CTRL+K in topic '<u>Daybook journals in a foreign currency</u>'. To recalculate older journals in the bookkeeping after activating the VAT currency please execute '*Recalculate bookkeepingtotals*'. This function can be found in the Supervisor submenu Book.

Settings	×
General Book Invoicing Relations Trust Time Portfolio Millogic E-mail	
General Other	
Do NOT allow foreign currency in bank	
Do NOT allow booking outside period or book year	
Disable balance code in general ledger	
Authorize invoices creditors before payment	
Book invoices in upcoming bookyear	
Calculate cost and income in currency invoice (CTRL+K info)	
Show Luxemburg XML codes	
VAT currency EUR	
Table account recognition 0 Default	
Default rate table daybook creation 🗕 🧾 Import	
Default folder for audit files C:\USERS\HVV\DESKTOP\TEST INTERN	
MT940: bankaccounts 16 numbers	

### **1.2** Currencies and Rates

In a rate table the rates related to a reference currency are saved per day per currency. In Mill7 several rate tables can be created. The rates in a table can be maintain manually or by import.

Mill7 also supports an automatic import for rates.

To create and maintain rate tables use the function Currency in menu Maintenance> Financial.

#### Tab page Currency

This tab page shows a list of available currencies.

The columns Active and Import can be set different for each rate table.

Check the column Active when you use a currency.

Currencies you want to import via the automatic import must be checked in the column Import.

		Rate	95		-
<b>T</b> -1-1-					Convitable
Table	2 no.	Import			сору савле
Reference curre	ency EUR				Delete table
	Display	inverted rates			New table
	,				14C00 Cabic
lates Curi	rency Settin	qs			
1		-			
Active	Code	Description	Country	Import	<u>^</u>
<b>v</b>	EUR	euro	euro landen	~	
	FIM	Marken	Finland		
	FRF	Francs	Frankrijk		
~	GBP	Pond	Engeland	~	
~	GEL	Georgian Lari	Georgia	~	
	GHS	Ghana Cedi	Ghana		
	GMD	Gambian Dalasi	Gambia		
✓	GRD	Drachme	Griekenland		
	GTQ	Guatemal Quetzal	Guatemala		
	GYD	Guyanese Dollar	Guyana		
	HKD	Dollar	Hongkong		≡
✓	HRK	Croatian Kuna	Croatia	✓	
✓	HUF	Hungarian Forint	Hungaria	✓	
	IDR	Roepie	Indonesie		
	IEP	Pond	lerland		
✓	ILS	Shekel	Israël	~	
✓	INR	Roepie	India	~	
	ISK	Kroon	ljsland		
	ITL	Lira	Italië		
✓	JPY	Yen	Japan	~	
	KES	Shilling	Kenia		
	LADIAL	Korean Won	Korea		

#### Tab page Rates

This tab page shows the existing rates per day for a selected table and reference currency. By checking *'Display inverted rates'* the rates are recalculated and shown inverse.

In the left column the dates are shown for which currency rates exist. By selecting a date the corresponding rates are shown.

A new date can be added manually or by import.

When a date is added manually only currencies which are set active on the currency tab are included.

Rates which are already exists for this date are not changed. New currencies are added and given rate 1 or when an older rate exist it will given the same rate as the last found rate.

¢		Rates		×
Tabla na	Import			Conv table
Reference currency EUR				Delete table
🗌 Display inve	rted rates			Newztable
				Theorem Cable
Rates Currency Settings				
16-09-2015	Currer	ιςγ	Rate	^
17-09-2015	ANG	2,03	3240000	_
18-09-2015	AUD	1.5	7070000	=
21-09-2015	AWG	2.0	3240000	
22-09-2015	BGN	1.9	5580000	
23-09-2015	CNY	7.2	0880000	
25-09-2015	GBP	0.7	3490000	
28-09-2015	HRK	76	1650000	
29-09-2015	HUE	311.2	5000000	
30-09-2015	1101	4.3	22/0000	
01-10-2015	INR	72 0	1440000	
02-10-2015	IDV			
05-10-2015	NOK	150,50	5250000	
06-10-2015	NON	3,20	0200000	
07-10-2015	NZD DLN	1,00	75 70000	
08-10-2015	PLN	4,2	1570000	
12 10 2015	RUN	4,4:	3150000	
12-10-2015	SEK	9,43	2190000	
14-10-2015	SGD	1,51	3150000	
15-10-2015	THB	40,3	7500000	
16-10-2015	USD	1,13	3540000	
19-10-2015	ZAR	15,24	1440000	
20-10-2015				
21-10-2015	×			~
Download rates		Delete date Add da	te	Close

#### **Tab page Settings**

Rates can be downloaded using the button *<Download rates>*. This only works for rate table 0. The rates are downloaded form the selected source for all dates form the last date in the table till the previous day.

Only rates form currencies where for at tab page *Currency* the import column is checked will be downloaded.

6	R	ates		
Table no. Reference currency E	0 JR Display inverted rates			Copy table Delete table New table
Rates Currency	Settings			
Fixed rate ANG/USD	0,000000			
	Source import rates	Exchange-rates.org		
	✓ <u>Automatic download rate</u>	Σ		
Download rates		Delete date	Add date	Close

#### **Automatic Download rates**

When this option is set the rates will be downloaded automatically daily when the first user logs in. The rates will be adjusted from the last date in table 0 until the last date available at the chosen source.

When downloading from DNB fails, rates are downloaded when the next user logs into Mill7 with a license for the accounting module.

#### Manual import

It is also possible to import rates manually using the import option in the bookkeeping menu. There are two import types for rates: *DNB rates* and *Currency rates*.

#### **DNB rates**

You can download a csv file from the DNB site yourself and use this as import file. Connect the currencies in the import file to a Mill7 field and check the Proposal import before processing the import data. The rates will always imported into rate table 0.

		Import		
mport file	Importdata Proposal import			
Locatio	on import file: wnloads\download(	1).csv	Type import DNB rates	~
Column	Value import	Mill7 field	A Mill7 fields	
1	Date	01. (1.Date)	0. (NA)	^
2	GBP per EUR	11. (GBP)	35. (AED)	
3	DKK per EUR	10. (DKK)	91. (AMD)	=
4	USD per EUR	5. (USD)	< 28. (ANG)	
5	ZAR per EUR	36. (ZAR)	59. (ARS)	
6	HKD per EUR	23. (HKD)	17. (ATS)	
7	AUD per EUR	21. (AUD)	>> 77. (AWG)	
			8. (BEF)	
			70. (BGN)	
			96. (BHD)	
			51. (BRC)	
			60. (BRL)	
			87. (BSD)	
			9. (CAD)	
			20. (CHF)	
			61. (CLP)	
			100 (CNH)	

#### **Currency rates**

First you have to create a excel file with rates, for example:

	A	В	С	D	E	F	
1	Currency	rate	inverted rate	date	5	6	
2	AUD	1,5707	0,63665881	21-10-2015			
3	ZAR	15,244	0,06559784	21-10-2015			
4							
5							

In the import function select the excel file and select type of import *'Currency rates'*. Connect the columns in the import file to a Mill7 field.

On tab page '*Importdata*' you can choose settings like decimal point and date format and the rate table the rates must be imported into.

Use the tab page 'Proposal import' to check the data before processing the import.

# **1.3** Daybook journals in a foreign currency

#### **Daybook settings**

Default all daybooks get the same currency as the bookkeeping currency. For a daybook with type cash/bank an other currency can set during creating the daybook. The currency cannot be changed afterwards.

Journals in this daybook will be created in the currency of the daybook.

You need this option when you have a bank account in another currency.

6				Daybooks					<b>— —</b> ×
Code	Descripti	on	T	уре	Acc	count	Currency	Rate table	^
В	ABN-AMF	O 54.48.03.145 NL84ABN	N001234567 Ca	sh/Bank		1100	EUR	0	
BHAND	Bank EUR		Ca	sh/Bank		1140	EUR	0	
BMUT	bank mut		Ca	sh/Bank		1121	EUR	0	
BUSD	Bank USD		Ca	sh/Bank		1110	USD	1	=
YEAR	Compile y	ear end accounts	M	emorial		1237	EUR	1	
C	Creditors		Cr	editors		1600	EUR	1	
DBUIT	DAYBOUT	DB UIT	De	btors		1202	EUR	0	
D	debtor		De	btors		1200	EUR	0	
	Code BOSD (mm) Description Bank USD Type Cash/Bank  Account 1110  Bank statem			t Daily v	]	-			
	Currency USD		IBAN number	NL99INGB000335544436					
	Doc.no.		BIC number						
	Stat.no. 23016 Ra		Rate table	1					
E	Bank account	335544436	Page	ge 6					

For each daybook a rate table can be set to be used for calculating the rate when booking a journal with an other currency than the daybook currency.

#### General settings daybooks and journals

In Maintenance> Settings> Book> Other the following options can be set:

- *'Default rate table daybook creation'* This default rate table will be used for every new daybook to be created.
- 'Do NOT allow foreign currency in bank'

When this option is set it is not possible in a daybook of type cash/bank to direct journals on a foreign currency. Also the function *'Different currency'* CTRL+K will be blocked.

#### Journals with an other currency, CTRL+K information

In Journals the function *'Different currency'* can be opened through the right mouse button or with CTRL+K.

You use this function when you want to book a journal in a different currency than the daybook currency.

For example: You want to book a GBP payment in an EUR bank account.

The pop up screen '*Different currency*' shows the original currency and amount. After you choose the new currency, the rate is determined from the rate table set to be used for this daybook. You also can enter the amount in the new currency and choose <*Calculate Rate*>. Instead of getting the rate from the rate table the rate is now calculated based on the 2 amounts. An other possibility is that you enter the rate given on your bank statement and the new currency amount is automatically recalculated.

Different c	urrency 🛛 🗙
FLIR	500.00
Currency	GBP
Rate	0,70275000
Debit amount	351,38
Calculate Rate	OK Cancel

The CTRL+K information is shown at the bottom of the Book screen.

Ln.	Account	Descr.	Doc.no.	Stat.no.	Date	Expiry date	Cst	Cur.	Rate	Debit	Credit	VAT
1	4740	Travel and accommoda		11	04-08-2015			EUR	00000000	500,00		0
<		III										
Name	account				Cur.	Fo	or. rate		For. amo	unt		
Travel	and accomr	nodation			GBF		C	,70275000	)	351,38		

#### **Rounding errors**

If using small exchange rates in the bank, then rounding errors appear. Please use Ctrl+K to remove the rounding errors.

# 1.4 Debtors with an other currency

Debtors may be invoiced in an other currency than the bookkeeping currency.

#### Settings

At tab page *General* for Trust Settings you are able to enter some default settings which will be used when creating a new debtor.

One of the default settings is the Debtor currency. When nothing is entered every debtor will get default the bookkeeping currency.

🗣 Settings
General Book Invoicing Relations Trust Time P
General Documents Common Law Forwarded payments
Default settings debtors
Default serv. comp. ONE
Default language 1 English
Default currency EUR
Default time specification
Default case time registration required

As long as there are no journals booked for a debtor the currency can be changed at debtor tab page *General*.

<b>&gt;</b>		Relat	tions				
Companies Perso	ns Relation management	Debtors Creditors					
Code	Search name	No.	Cur Service	company Salesman(AM)			
AKS	Aksent Royalties B.V.	100040	EUR ONE	JVV			
APP01	Appel-Stumeijer, E.	100340	EUR ONE				
BAR01	Barnhoorn, P.B.	100350	EUR ONE				
CLU	Credit Luxembourg	400010	USD ONE	VEL02			
DOL01	dollar deb	100200	USD ONE	JVV			
General Invoici	ng Addresses Outstandir e Aksent Royalties B.V.	ng invoices Journal:	Periodical invoice	es Collection Billi			
Currenc	y EUR euro	D	Free 1	1			
Opposite accour	t 80000 Sale	es ad high tax	Free 2	2			
VAT cod	e HA Higi	h pay (Deb) 21	Deb) 21 Free 3				
VAT id no							

Via Settings> Invoicing> tab page Language/curr. the bookkeeping is set to use daily rates of a specific rate table or to use Fixed rates. These settings are used during invoicing debtors via the invoice module.

6		Settings			×
General Book Inv	oicing Relations	Trust Time Portfo	lio Millogic	E-mail	
Layout Language/co	urr. Surcharge/Free	time Miscel. invoicing	Letter margins	E-mail	
Invoice language O <u>Dutch</u>	• English	O Lanq.3	○ <u>Set by debto</u>	<u>or</u>	
✓ <u>Use daily rates</u>	Ra	ate table			
Currency		Minimum amount time/disbu	irsement Rate		
Base currency EU	<u>IR</u>		<u>615,00</u>	<u>1,000000</u>	
Currency2	<u>5D</u>		0,00	<u>1,350741</u>	
Currency3 SE	K		0.00	<u>0,960000</u>	
Currency4 GE	<u>3P</u>		0,00	<u>0,500000</u>	
Currency5			0,00	0,000000	
Currency4	<u></u>		0.00	0,00000	

#### Invoicing debtors using the invoice module

In this example a USD Debtor is invoiced in a EUR bookkeeping. The settings are set for 'Use daily rates' from 'Rate table' 0.

The invoice date is 23-10-2015. Because there is no rate for that date, Mill7 will determine the first rate date before 23-10-2015, in this case 21-10-2015.

The amounts in the invoice lines are in the currency of the debtor, in this case article ADM costs 100 USD per quantity with a total of 500 USD.

The rate is used later on in the process when the invoice is booked.

6		Change invoice			- • ×					
Debtor	Date Period Currency	Senv.comp. Salesman(Ah	0							
DOL01	23-10-2015 10 USD	ONE		Bate	1,135400					
Invoice addre	55	Cover letter address		Inv.no.	0					
dollar deb	^		^	Nett	500,00					
				VAT	0.00					
				VAI	0,00					
						6		Rates		_ <b>_</b> ×
	~		~	Total	500,00					
<	>	<	>			Table no.	0			Copy table
		<u></u>				Reference currency FUB				Delete table
Article	Invoice text	VAT Quanti	ty Price	Amount	^	Therefere currency				Delete table
ADM	Administrative services	HA. 5,	00 100,00	500,00		Display	nverted rat	ies		New table
						Rates Currency Setting	s			
					~	10.00.0010				
						16-09-2015	^	Currency	Rate	^
	<b>A</b>	C				18-09-2015		ANG	2,03240000	=
	•	setungs				21-09-2015		AUU	1,57070000	
	General Book Invoicing Relations	Trust Time Portfolio Millogi	ic E-mail			22-09-2015		AWG	2,03240000	
	Intolding					23-09-2015		BGN	1,95580000	
	Lavout Language/curr Surcharge/Fre	e time Miscel, invoicing Letter margin	ns E-mail			24-09-2015		CNY	7,20880000	
	I cangady cam					25-09-2015		GBP	0,73490000	
						28-09-2015		HRK	/,61650000	
	Invoice language					29-09-2015		HUF	311,25000000	
	<ul> <li>Dutch</li> <li>English</li> </ul>	○ Lanq.3 ○ Set by de	btor			01-10-2015		ILS	4,38240000	
						02-10-2015		INR	73,94440000	
						05-10-2015		JPY	136,30000000	
	P Use daily races	late table 🛛 🖳				06-10-2015		NOK	9,26250000	
						07-10-2015		NZD	1,68690000	
	Currency					08-10-2015		PLN	4,27570000	
	,	Minimum amount time/dishursement Ri	ate			09-10-2015		RON	4,43150000	
	ELIP	615.00	1 000000			12-10-2015		SEK	9,42190000	
	Base currency	<u>813,00</u>	1,00000			13-10-2015		SGD	1,58150000	
	Currency2 USD	0.00	1.350741			14-10-2015		THB	40,37500000	
						16-10-2015		USD	1,13540000	
	Currency3 SEK	0.00	0.960000			19-10-2015		ZAR	15,24440000	
	Currency4 GBP	0.00	0,500000			20-10-2015				
	Currency5	0.00	0.000000			21-10-2015	~			×
	currency in		0.00000							
						Download rates		Delete	date Add date	Close
										51070

#### **Invoicing time**

During time writing the amount per time line is always in the currency of the debtor. Time rates are supposed to be in the currency of the debtor. For up to five different currencies a time rate can be set.

Invoicing time via the invoice module will use the amounts in the timeline, there is no recalculation between the different currencies.

For example

User HJ has rate code L. For this rate code different rates are set for EUR and USD.

Debtor AKS is a EUR debtor and will be invoiced for a rate of 40 EUR.

Debtor DOL01 is a USD debtor and will be invoiced for 44 USD.

Debtor TES08 is a GBP debtor, because there is no rate set in GBP the rate cannot be determined and the timeline gives 0.

Invoicing time for debtor DOL01 gives an invoice for 44 USD.

	Lucer as a	510	1100	051/	000	D C D			
From activit	y Until activity ALOON	EUR 40.00	USD 44.00	SEK 0.00	GBP 0.00	Per activity			^
LADV	LOND	50,00	55,00	0,00	0,00				
				Writ	e time				-
ime per date 🛛 A	opprove time	Fime per debtor	Time totals						
By HJ	Hetty	Johnson							
Date 23-10-201	5 FR	Total tim	e 3,00						
Debtor	Activity	F Case	Time	Time rate	Amount	Description internal			
AKS	AADV J	2009	1,00	0 40,00	40,00				
TES08	AADV J		1,00	0,00	0,00				
6				Chang	e invoice				- 0
Debtor	Date	Period	Currency	Serv. comp.		Salesman(AM)			
DOL01	23-10-2015	i 10	USD	ONE				Rate	1,13540
Invoice address				Cover letter	address			Inv.no.	0
dollar deb			^				^	Nett	44,0
								VAT	0.0
								Total	44,0
<			>	<			>		
	Invoice text				VAT	Quantity	Price	Amount	
Article	manual conce				0	1.00	0.00	0.00	

#### Invoicing fixed fee

In relation management one or more Fixed fees can be set per entity (debtor). Per fee a currency can be entered. Usually this should be the currency of the debtor but it may also be another currency for instance the bookkeeping currency.

Fixed fees will be invoiced using the invoice module. When the invoice is created the fee will be recalculated to the debtors currency when necessary.

For example:

In a EUR bookkeeping a USD debtor DOL01 is invoiced for a fixed fee of 200 EUR. When the invoice is created the fixed fee will be recalculated to USD.

•				Re	lations							• ×
Companies Persons	Relatio	in manageme	nt Debtors	Creditors								
Activities	^	Search nan	ne (filter off)			Code	Se	rvice comp.	Status	Risk		
Administrative Advisors		dollar deb			[	DOL <b>01</b>	ON	IE	ACT			•
Archive		Info	Service		Started	Changed	Fee c	Fee				_
Assessments		1	Administrative s	ervices			Euro	200,00				
Bank accounts Bank qualifications												
Bookyear status												
Capital												
Casn money Charges		General	2 -	-	-	Notes	Docum	nents				
CoC inscriptions		11			1	_						
Common Law Trust	=		Fee currency	iuro								
Compliance Divb			Fee		200,00							
Debentures						_						
Documents Empty			Text invoice	Administrativ	ve servic 🛄	ה						
Fiscal		la.	izez nevenev		1	1						
General			ices per year		10							
Liquidation dates		Nextir	voice month			1						
Management			Next year									
Market info		Ν	lon-recurrent									
Other relations Participations												
Rulings												
Services and fees	~											
Silares												
6				Chang	e invoice							<b>x</b>
Debtor Dat	te	Period	Currency	Serv. comp		Salesma	n(AM)					
DOL01 23	-10-2015	10	USD	ONE				(C	Rate		1,135	400
Invoice address				Cover letter	r address				Inv.no.		0	
dollar deb			^					/	Nett		227	7,08
									VAT		C	0,00
			_						Total		227	7,08
			>	<				>	4			
Article Invoice	e text				VAT	Q	uantity	Price		Amount		^
For the	period from	n October 1, 20	)15 until Septem	ber 30, 2016			0,00	0,00		0,00		
ADM Adminis	strative serv	lices			HA		1,00	227, <b>0</b> 8		227,08		
												~

#### Journals in Daybook type Debtor

After booking the invoice via the invoice module journal entries are made in a daybook type Debtors.

You also can book manually in a daybook type Debtor.

The debtor account is always booked in the currency of the debtor. The income account is always booked in the bookkeeping currency.

¢		Bool	ĸ				<b>- -</b> ×
Journals         General ledger         Trial balance           Daybook         Account         Daybook           D          1200           debtor         Page         Period           Page         Period         Page desc           34         10         Page 34	Balance, P&L description					EUR chan	ges 0.00
Ln. Account Descr. 1 DOL01 dollar deb 2 8800 Rental income	Doc.no. Date 26 23-10-2015 26 23-10-2015	Cst Cur. USD EUR	Rate 1,10179000 1,00000000	Debit 44,00	Credit VAT OUTEU 39,94	VAT Description Page 34 Page 34	
< Name account Restal income							>

When in Settings> Book> Other> the option 'Calculate cost and income in currency invoice (CTRL +K info)' is set the opposite journals will get automatically a CTRL+K information.

¢		Book			×
Journals General ledger Trial balance	Balance, P&L				
Daybook Account Daybook	description				
D 1200 debtor					
Page Period Page des	cription				EUR changes
35 10 Page 35					0.00
Ln. Account Descr.	Doc.no. Date	Cst Cur.	Rate De	bit Credit VAT	VAT Description
1 DOL01 dollar deb	27 23-10-2015	USD	1,10179000 44	I,00 OUTEU	Page 35
2 8800 Rental income	27 23-10-2015	EUR	1,0000000	39,94	Page 35
					=
					~
<	ш				>
Name account		Cur.	For. rate	For. amount	
Rental income		USD	1,1017	9000 -44,01	
L				`	

#### **Debtor Payment**

#### Example 1.

The bookkeeping currency is in EUR and a USD debtor payment is made in a USD bank daybook. The default rate is taken from the rates in the table connected to this daybook. When this is not the same as on your bank statement you can overwrite the rate in the journal.

6		Book			×
Journals         General ledger         Trial balance         Bit           Daybook         Account         Daybook de         Busch         Busch         Busch         Busch         Busch         Bank USD         Bank USD <td>alance, P&amp;L</td> <td></td> <td></td> <td></td> <td>USD prev. balance 93,577,93 USD changes -44,00</td>	alance, P&L				USD prev. balance 93,577,93 USD changes -44,00
Ln. Account Descr. 1 DOL01 dollar deb	Doc Date 27 23-10-2015	Rate Debit	Credit VAT 44,00	VAT Description	× = 
Name account dollar deb	Inv.date Expiry date 23-10-2015 22-11-2015	Inv. Cur. Inv.an 5 USD	nount Paid 44,00	Balance 44,00	USD balance 0 <mark>93.621,93</mark>

#### Example 2.

The bookkeeping currency is in EUR and a USD debtor payment is made in a EUR bank daybook. The default rate is taken from the rates in the table connected to this daybook.

When the EUR amount is not equal to the amount in your bank statement you can change it using the function '*Different currency*' or CTRL+K.

				Bo	k			
ournals Genera Daybook BHAND Page 26	al ledger Trial I Account 1140 Period 10	balance Balance, P&L Daybook description Bank EUR Page description Page 26						EUR prev. balance 27.127,25 EUR changes -38,75
Ln. Account	Descr. dollar deb	Doc.no. 26	Date 23-10-2015	Cst De	bit Credit	VAT VAT	Description	<u>^</u>
				Differ	ent currency		×	
				Cui Credit ar	EUR rency USD Rate	-38,75  1,13540000 -44,00		
			Calculate Ra	te	ОК	Cancel		
Name account		Inv.date	Expiry date	Inv. Cur.	Inv.amount	Paid	Balance	EUR balance
dollar deb		23-10-2	015 22-11-2015	LISD		44.00	44.00	0 27,166,0

#### Invoice paid or not?

An invoice is considered to be paid if the amount in the debtors currency is paid (in the case of the examples above: USD).

As you see at the General ledger of the debtor the invoices with Doc.no. 26 and 27 are both fully paid (column Amount for. curr.).

But because of different rates during invoicing and payment invoice no. 27 is not leveled to zero in the bookkeeping currency.

Revaluation will book the currency loss or profit.

								Book					_ 0
lournals Ge	eneral ledger Tri	al balanc	e	Balance, Pô	a.								
Account	10020	. dolla	ar deb				US	D				Year 2015	~
Cost centre	0											Period	Ý
Date	Per Dayb.	Pg	Ln	Doc.no.	Stat.no.	Cpl	For. Cur.	Amount for. cur.	Debit	Credit	Description		^
23-10-2015	10 D	34	1	26	0	(	USD	44,00	38,75				
23-10-2015	10 D	35	1	27	0	(	D USD	44,00	38,75				=
23-10-2015	10 D	36	1	28	0	(	D USD	500,00	440,37				_
23-10-2015	10 D	37	1	29	0	(	D USD	500,00	440,37				
23-10-2015	10 BHAND	26	1	26	1	(	D USD	-44,00		38,75			
23-10-2015	10 BUSD	4	1	27	3	(	D USD	-44,00		33,02			
													~
	Totals		-					1 000 00	058.24	71 77		886	5.47 🔺

# 1.5 Creditors with an other currency

Creditors may invoice you in an other currency than your bookkeeping currency.

#### Settings

The creditor currency is set during creating the creditor.

	New creditor	x
Name	Laroste B.V. aangepast	
Service company		
Currency	EUR	
VAT code	HV	
Daybook	Creditors - C 🗸	
	Activate Relation Management	
	Ok Cancel	

As long as there are no journals booked for this creditor it is possible to change the currency at the creditor tab page *General*.

•	Relations			<b>— — ×</b>
Companies Persons Relation management Debtors	Creditors			
Code Search name	No.	Cur	Bank account	^
KVK Chamber of Commerce	-	0006 EUR	0420233768	
LAR Laroste B.V. aangepast	5	0013 EUR		_
LCP LeaseCar Peperbus & Co CURAçAO	-	0002 EUR	RABO	=
TES03 test cred	-	0009 EUR	RABO	
TES04 test nive cred in 2013		0008 EUR	66.10.77.519	
TES06 tes06	<u> </u>	60011 ESB	00123456789	¥
General     Addresses     Outstanding invoices     Aut. paym       Name     Laroste B.V. aangepast       Currency     EUR     euro       Opposite account     0     0	Free 1 Free 1 Free 2 Free 3			
Cost centre 0	Free 4			
VAT code HV High demand (	Cred) 21 Free 5			
VAT id no.		] Block journal:	5	

#### Journals in Daybook type Creditor

Creditor Invoices are booked manually in a daybook type Creditor.

A creditor journal is always booked in the creditor currency. In case of a creditor with a foreign currency the default rate is taken from the rates in the table connected to this daybook. The cost account is always booked in the Bookkeeping currency.

aybook  age 40	Account Daybook 1600 Creditors Period Page desi 10 Page 40	description s cription						EL	JR changes	0,1
Ln. Account	Descr. Wambuis Dollars B.V.	Doc.no. Date	Expiry date	Cst Cur.	Rate	Debit	Credit VAT	VAT Invno cred	Description Page 40	-
2 4510	Service costs	1006 23-10-2015		EUR	1,00000000	353,94		1006	Page 40	
		ш								>

When in Settings> Book> Other> the option 'Calculate cost and income in currency invoice (CTRL +K info)' is set, the opposite journals will get automatically a CTRL+K information.

6				Book						- <b>-</b> ×
Journals Gene Daybook C Page 41	ral ledger Trial balance Account Daybook 1600 Creditor Period Page de: 10 Page 41	Balance, P&L k description rs scription	J					EI	JR changes	0,00
Ln. Account	Descr.	Doc.no. Date	Expiry date	Cst Cur.	Rate	Debit	Credit VAT	VAT Invno cred	Description	^
1 WAM	Wambuis Dollars B.V.	1007 23-10-2015	22-11-2015	USD	1,33270000		500,00 LV	28,30 1007	Page 41	
2 4510	Service costs	1007 23-10-2015		EUR	1,00000000	353,94		1007	Page 41	
<		ш								=
Name account Service costs			Cur. USD	For. rate	For. amount	t 471,70				

#### **Creditor Payment**

Example 1.

The bookkeeping currency is in EUR and a USD creditor payment is made in a USD bank daybook.

The default rate is taken from the rates in the table connected to this daybook. When the rate is not the same as on your bank statement you can overwrite the rate in the journal.

¢			Book		×
Journals         General ledger         Trial balance         Ba           Daybook         Account         Daybook des           BUSD         1110         Bank USD           Page         Period         Page descript           5         10         Page 5	lance, P&L	]			USD prev. balance 93.621,93 USD changes 500,00
Ln. Account Descr.	Doc Date	Rate	Debit Credit VAT	VAT Description	<u>^</u>
Name creditor Wambuis Dollars B.V.	Inv.date Expiry dat 23-10-2015 22-11-20	e Inv. Cur. 15 USD	Inv.amount P. 500,00	aid Balance 500,00	USD balance 0,00 93.121,93

#### Example 2.

The bookkeeping currency is in EUR and a USD creditor payment is made in a EUR bank daybook. The default rate is taken from the rates in the table connected to this daybook. When the EUR amount is not equal to the amount in your bank statement you can change it using the right mouse button function '*Different currency*' or CTRL+K.

6		Book	- <b>-</b> ×
Journals General ledger Trial balance Bal	lance, P&L		
Daybook Account Daybook desc	cription		EUR prev. balance
BHAND 1140 Bank EUR			27.166,04
Page Period Page descripti	tion		EUR changes
27 10 Page 27			440,37
Ln. Account Descr.	Doc.no. Date Cst	Debit Credit VAT VAT Description	
1 WAM Wambuis Dollars B.V.	1007 23-10-2015	440,37	
		Different currency	x
		- Difference currency	
		EUR 440,37	
		Currency USD	
		Rate 1,13540000	
		Debit amount 500,00	
		Calculate Rate OK Cancel	
			v
Name creditor	leudate Evolution leud	ur Incomputer Daid Palance	ELID balance
Wambuis Dollars B.V.	23-10-2015 22-11-2015 LISD	500.00 500.00	0.00 26.725.67
		,	

#### Invoice paid or not?

An invoice is considered to be paid if the amount in the creditor currency (in the previous cases USD) is paid.

As you see at the General ledger of the creditor the invoices with Doc.no. 1006 and 1007 are both fully paid.

But because of different rates during booking the invoice and the payment invoice 1007 is not leveled to zero in the bookkeeping currency.

Revaluation will book the currency loss or profit.

Account	50005	W	ambui:	Dollars B.V.			USU	0				Year 2015
Cost centre	0											Period
Date	Per Dayb.	Pg	Ln	Doc.no.	Stat.no.	Cpl	or. Cur.	Amount for. cur.	Debit	Credit	Description	
23-10-2015	10 BHAND	2	7 1	1007	2	0 0	SD	500,00	440,37			
23-10-2015	10 BUSD	1	5 1	1006	4	0 U	SD	500,00	375,18			
23-10-2015	10 C	4	1	1006	52	0 U	SD	-500,00		375,18	Page 40	
3-10-2015	10 C	4	1	1007	53	0 U	SD	-500,00		375,18	Page 41	

#### Debtors / Creditors in a memorial daybook 1.6

If you book foreign currency invoices in a daybook type Memorial instead of using a daybook of type Debtor or Creditor the journals will always be in the bookkeeping currency. The system will use the rate table entered at the daybook to calculate the amount in the debtors/ creditors currency. By using the right mouse button 'Different currency' or CTRL+K you can calculate or set the amount in an other currency.

Revaluation of the general ledger will book currency results.



### 1.7 Revaluate

With the revaluation currency results are calculated and booked. With this function journals are made to revaluate the foreign currency balance of debtors, creditors, general ledgers and banks against the currency rate at the end of a period.

To check if there are any paid invoices for debtors or creditors to be revaluate use the function *'Recalculate bookkeeping totals'* from the Supervisor submenu Book.

۵	Check bookkeepingtotals	5 <b>– – ×</b>
	Total Balance accountsBalance PL82.176,47=82.176,47Debtors GL accountDebtors sub5.942,34=5.942,34Creditors GL accountCreditors sub93.448,33=93.448,33Opening balance0,00Totals OK	Revaluation deb. 8,11 Revaluation cred. -65,19
	Recalculate totals Report errors	Close

The function Revaluate is started from the Bookkeeping sub menu Financial.

\$	Re	evaluate	- • •
Settings Accounts			
<ul> <li>✓ General ledger</li> <li>✓ Balance acc</li> <li>✓ PL accounts</li> </ul>	ounts s	Account result	
<ul> <li>Deb/cred unrealised</li> <li>Deb/cred realised</li> </ul>		<u>9215</u> 9215	
		Daybook revaluating REV	
Reference currency	EUR	]	
Rate table	0		
Exchange date	30-10-2015		
Until period	10		
Previous Next			Close

#### **Daybook revaluate**

To be able to use the revaluation function a daybook with type 'Revaluate' is needed.

During revaluation this daybook is used to book the currency results.

The daybook type Revaluate manages a sub administration of foreign currency differently than a normal Memorial daybook.

Normally, in a situation of corrections to outstanding invoices, the bookkeeping amount and the foreign currency amount will be adjusted.

In the daybook Revaluation the bookkeeping amount will be adjusted only because the rate differences will arise here.

Journal entries concerning revaluation can be created in a daybook of type Revaluate manually as well. Afterwards the journal entries can be adjusted or deleted manually too.

#### Rate table / Exchange date

The rates will be revaluated against the rates of a chosen rate table and rate date.

If necessary, enter rates in the concerning rate table for the exchange date.

The system will give a warning if rates are missing for the concerning rate table for the exchange date.

#### Account result

There are three options to revaluate, each one can be executed on its own or together.

- General ledger
- Deb/cred unrealised
- Deb/cred realised

For each option an account to book the results on can be set.

In the maintenance of the general ledger accounts an alternative account can be set for the result of the revaluation.

#### **Revaluate General ledger**

Only General ledgers with the option *'Revaluate'* checked are processed during revaluation. At tab page *Accounts* a list of general ledgers is shown. On this screen it is possible to uncheck a general ledger.

Also per general ledger the option 'Only loss' can be set. In that case only negative currency results will be booked.

Journal entries that will be revaluate are:

- Journal entries of general ledgers in which a different currency is entered (with Ctrl+K).
- Journal entries of general ledgers booked in a foreign currency daybook.
- Automatic journal entries of general ledgers related to a foreign currency daybook.

#### **Revaluate Deb/cred unrealised**

Unrealized differences on revaluation debtors and creditors arise from outstanding invoices in foreign currency which are not, or partially, paid.

For this the rate of the Exchange date is used.

#### **Revaluate Deb/cred realised**

Realised differences on revaluation debtors and creditors arise from paid invoices in foreign currency.

Revaluating paid invoices will book currency losses or profits.

#### Revaluating results booked in Daybook Revaluate

After processing the revaluation up to a maximum of 3 daybook pages are created depending the chosen options.

The results on General ledger are booked in one page, so are the unrealised results and the realised results on debtor and creditor.

For every general ledger or invoice a journal is created, the revaluation information is stored in the description field of the journal.

Example journals after revaluate Deb/cred realised:

There were two debtor invoices and 1 creditor invoice to be revaluate.

The opposite account 9215 is booked once for the result on debtors and once for the result on creditors.

Design of the second s second second sec		Book			
Journals General ledger Trial balance Balance, P&L					
Daybook         Account         Daybook description           REV          2130         Revalution           Page         Period         Page description         3           10					EUR changes
Ln. Account Descr. Doc.n	Date Cur.	Rate	Debit Credit	VAT VAT	Description
1 DOL01 dollar deb 26 2	3-10-2015 EUR	1,0000000	1,19		Reval pay USD 44 / 1,13548387 - 44 / 1,10165247
2 DOL01 dollar deb 27 2	3-10-2015 EUR	1,0000000	6,92		Reval pay USD 44 / 1,33252574 - 44 / 1,10165247
3 9215 revaluation results 2	3-10-2015 EUR	1,0000000	8,11		
4 WAM Wambuis Dollars B.V. 1007 2	3-10-2015 EUR	1,0000000	-65,19		Reval pay USD 500 / 1,13540886 - 500 / 1,33269364
5 9215 revaluation results	3-10-2015 EUR	1,0000000	65,19		
					~
					× _
Name account					
revaluation results					

#### Creating a new bookyear

Before closing a bookyear, it is important to check book keeping totals to see if you forgot revaluating.

Before creating a new bookyear, first Revaluate.

If this isn't done the currency loss or profit at the end of the previous bookyear will be booked directly to the 'General ledger no. result P/L' as set at Settings> Book> General.

## 1.8 Intercompany Bank payment

If there are current account relations between the various bookkeepings (e.g. between the holdings and subsidiaries) you can use CTRL+R to make an intercompany journal entry. To book an intercompany bank payment with different bank currencies an extra memorial booking should be made manually to get a correct revaluate result.

#### Example:

There is a current account relation between bookkeepings 222 and 230. A current account relation can be maintained through *Maintenance> Financial*.

6			Current account	:				
	Bookk. group	HOLLAND						
		Bookkeeping	General ledger	Daybook				
		230	1320	M				
		222	1321	M				

A payment is debited on the USD bank account of bookkeeping 222 but should be debited on the EUR bank account of bookkeeping 230.

This payment is first booked in the USD bank daybook in bookkeeping 222 on account 1193:

6			Book					×
Journals     General ledger     Tr       Daybook     Account     111       BUSD      111       Page     Period     10       6      10	ial balance Balance, P&L Daybook description Bank USD Page description Page 6							USD prev. balance 93.121,93 USD changes 500,00
Ln. Account Descr.	Doc	Date 23-10-2015	Rate 1,33270000	Debit 500,00	Credit VAT 0	VAT	Description	
Name account Cash clearing account USD	Curr.date 03-08-2015	Tableno. EUR (1)	Cur. EUR	Def. rate	1,33270000	Def. Amount	Bookk. amo 375,18	unt balance 92.621,93

A second booking should be created in a memorial daybook in bookkeeping 222: The different currency rate for revaluating is set on the journal on account 1193 with CTRL+K. General ledger 1192 is used for the opposite journal.

ournals Genera Daybook M Page 32	Account 2120 Period	balance Balance, P Daybook description Memorial Page description Page 32	&L		B	look					EUR changes	0,00
Ln. Account	Descr.		Doc	Stat.n	Date	Expiry date	Cst Cur.	Rate	Debit	Credit	VAT code	^
1 1193	Cash clearing ac	count USD	37	23019	23-10-2015		EUR	00000000		375,18	0	
				Ca	Iculate Rate	E Curren R: Credit amou	UR USD It is the second	-375,18  1,33270000 -500,00 Cancel				
<	Ш							1 1 1				>
Name account Cash clearing acc	ount USD				Cur. USD	For. 1	rate 1,3327	For. amou	int -500,0	0		

Next the intercompany booking is created by using CTRL+R on the 1192 journal.

¢	Book	- <b>-</b> ×
Journals     General ledger     Trial balance     Bala       Daybook     Account     Daybook desc       M     2120     Memorial       Page     Period     Page descripti       32     10     Page 32	nce, P&L iption	UR changes 0,00
Ln. Account Descr.	Doc Stat.n Date Expiry date Cst Cur. Rate Debit Credit V	AT code
1 1193 Cash clearing account USD	37 23019 23-10-2015 EUR 00000000 375,18 0	
2 1192 Cash cleaning account Low		
	Intercompany booking X	
	Bookk. group HOLLAND	
< 111	OK Cancel	= >
Name account Cash clearing account EUR		

After processing the intercompany booking the results for bookkeeping 222 are: The general ledger 1192 has no journals because the intercompany booking replaced that journal to general ledger 1320.

urnals Gener	ral ledger   Trial	balance	Balance, P&	8L										
wheek	Account	Davbook d	Incrintion											
	2120	Memorial	rescription											
	D : 1	D				J							cup.	
ige	Period	Page desci	ription										EUR	nanges
32	10	Page 32												
Ln. Account	Descr.			Doc	Stat.n	Date	Expiry date	Cst Cur.	Rate	Debit	Credit	VAT code	VAT	Description
1 1193	Cash clearing ac	count USD		37	23019	23-10-2015		EUR	00000000		375,18	0		
2 1320	Current account	Holland Exp	port B.V.	37	23015	23-10-2015		EUR	00000000	375,18		0		R/C- 23015:
	ш													>
rnals Gene	eral ledger Trial	balance	Balance, P&	BL	_	_	Book						_	•
Imals   Gene	eral ledger   Trial	balance Cash clear	Balance, P&	SuL			Book			_				<b>•</b>
Imals   Gene	ral ledger Trial	balance Cash clear	Balance, P&	SkL		EL	Book						Y	ear 2015
ırnals   Gene Account Cost centre	eral ledger   Trial 1193 0	balance Cash clea	Balance, P&	&L   nt USD		EL	Book						Yı	ear 2015
urnals Gene Account Cost centre	eral ledger   Trial 1193 0 Per Dayb.	balance Cash clear	Balance, P&	SkL   nt USD Stat.no.	Cpl	For. Cur.	Book JR Amount for. cur.	Debit		Credit	Descrip	otion	Yı Peri	ear 2015
Irnals Gene Account Cost centre	ral ledger Trial 1193 0 Per Dayb. 10 M	balance Cash clear	Balance, På ring accour Doc.no.	Bul   ht USD Stat.no. 2001	Cpl	For. Cur. 0 USD	Book JR Amount for. cur. -500/	Debit 0		Credit 375,	Descrip 18	tion	Yı Peri	ear 2015
Irnals Gene Account Cost centre Date P 3-10-2015 3-10-2015	ral ledger Trial 1193 cs 0 cs Per Dayb. 10 M 10 BUSD	balance Cash clear Pg Ln 32 1 6 1	Balance, P& ring accour Doc.no. 37 0	BkL	Cpl 9 6	For. Cur. 0 USD 0 USD	Book JR Amount for. cur. -500, 500,	Debit 10 10	375,18	Credit 375,	Descrip 8		Yı Peri	ear 2015
Account Account Cost centre Date S-10-2015 3-10-2015	ral ledger Trial 1193 III 0 IIII 0 IIII 0 IIIII 10 M 10 BUSD	balance Cash clear Cash clear Pg Ln 32 1 6 1	Balance, P& ring accour Doc.no. 37 0	Stat.no.	Cpl 9 6	For. Cur. 0 USD	Book JR Amount for. cur. -5000 500,	Debit 0	375,18	Credit 375,	Descrip 18	stion	Yı Peri	ear 2015
Account Cost centre P B-10-2015 3-10-2015	railedger Trial 1193 m 0 m Per Dayb. 10 M 10 BUSD	balance Cash clear	Balance, P& ring accour Doc.no. 37 0	8.L   ht USD Stat.no. 2301 2301	Cpl 9 6	Eu For. Cur. 0 USD	Book JR Amount for. cur. -500, 500,	Debit 0	375,18	Credit 375,	Descrip 18	stion	Yı Peri	ear 2015
urnals Gene Account Cost centre Date F 8-10-2015 3-10-2015	ral ledger Trial 1193 0 0 10 M 10 BUSD	balance Cash clear	Balance, P& ring accour Doc.no. 37 0	8xL   ht USD Stat.no. 2301 2301	Cpl 9 6	For. Cur. 0 USD	Book JR Amount for. cur. -500, 500,	Debit	375,18	Credit 375,	Descrip	stion	Yı Peri	ear 2015
urnals Gene Account Cost centre Date P B-10-2015 S-10-2015	ral ledger Trial 1193 0 Per Dayb. 10 M 10 BUSD	balance Cash clear Pg Ln 32 1 6 1	Balance, P& ring accour Doc.no. 37 0	RL   nt USD Stat.no. 2301 2301	Cpl 9 6	For. Cur. 0 USD	Book JR Amount for. cur. -500, 500,	Debit	375,18	Credit 375,	Descrip	ation	Yı Peri	ear 2015
urnals Gene Account Tost centre 3-10-2015 3-10-2015	eral ledger Trial 1193, 0, 0, 0, 0, 0, 10 M 10 BUSD	balance Cash clea	Balance, P& ring accour Doc.no. 37 0	Stat.no. Stat.no. 2301 2301	Cpl 9 6	For. Cur. 0 USD	Book JR Amount for. cur. 500, 500,	Debit 10	375,18	Credit 375	Descrip 18	otion	Yı Peri	ar 2015
Account Cost centre	railedger Trial 1193 m 0 m Per Dayb. 10 M 10 BUSD	balance Cash clear	Balance, Pa ring accour Doc.no. 37 0	Stat.no. Stat.no. 2301 2301	Cpl 9 6	For. Cur. Q USD	Book JR Amount for. cur. -500, 500,	Debit 00	375,18	Credit 375,	Descrip 8	otion	Yı Peri	ear 2015

And the results for bookkeeping 230 are:

•		Book		
Journals         General ledger         Trial balance         Balance, F           Daybook         Account         Daybook description           M          2120         Memorial           Page         Period         Page description	&L			EUR changes
5 10				0,00
Ln. Account Descr.	Doc Date	Debit Credit	VAT VAT Description	<u>^</u>
1 1192 Cash clearing account EUR	37 23-10-2015	375,18	R/C- 22215:	
1321 Current account B.V. B	37 23-10-2015	375,18	R/C- 22215:	=
				~
Name account Current account B.V. B				