



COSMO CONSULT
Business-Software for People

**Business
Software
for People**



cc | e-balance sheet

PROCESSING AND TRANSMISSION OF THE E-BALANCE SHEET DATA WITHOUT MEDIA DISRUPTION

PLAUSIBILITY CHECKING FOR DATA COMPLETENESS AND ANNUAL ACCOUNTS REQUIREMENTS

SENDING OF THE ELECTRONIC TAX BALANCE SHEET DIRECTLY FROM MICROSOFT DYNAMICS NAV AND AX

DEVELOPMENT OF THE BALANCE SHEET BALANCES VIA LIVE REPORTING PARALLEL MANAGEMENT OF TAX BALANCE SHEETS FOR SEVERAL COMPANIES

USE OF DATA IN SUBSEQUENT YEARS OR IN OTHER CLIENTS

USE OF ALL PRESCRIBED TAXONOMIES FOR THE TAX BALANCE SHEET

IDW PS 880-CERTIFIED

ARCHIVING OF HISTORICAL E-BALANCE SHEETS AND POSTINGS

OPTION OF BREAKING DOWN ACCOUNT BALANCE BY TAX RATES

DATA PROVISION FROM THE CLOSING BALANCES OF THE TRADE BALANCE SHEET WITH LOGGING OF THE CREATION DATA

ELSTER RICH CLIENT (ERIC) SIMULATION

Microsoft Partner
Gold Enterprise Resource Planning

COMPANY PORTRAIT



COSMO CONSULT specialises in the implementation and system management of **industry and business solutions** based on cutting-edge software technologies. We deliver industry-oriented complete solutions for midsize businesses in the manufacturing, service and retail industries by providing an extensive range of industry-specific and special solutions based on **Microsoft Dynamics** and **QlikView**.

We offer our customers over 18 years of national and international project experience in the implementation of **Microsoft Dynamics NAV** (previously Navision) and **Microsoft Dynamics AX** (previously Axapta) ERP solutions. We are also experts in the **Microsoft Dynamics CRM** customer relationship management system and the **Microsoft SharePoint** document management and portal system, which can be integrated seamlessly into the ERP system environment. We therefore deliver fully integrated software systems for use in all areas of the company. With the aid of the **QlikView business intelligence solution**, our customers are able to access all of their company data in a structured and manageable format at any time.

An **implementation method** tailored to the project is a prerequisite for successful software implementation. For over 15 years, we have placed our trust in proven implementation methods when implementing our software projects, such as **SureStep** for successful ERP project implementation and the **agile implementation methodology** for rapid results when realising business intelligence (BI) projects.

At COSMO CONSULT, people are our focus. After all, it is people who decide whether our software is efficient or inefficient, who judge its strengths and weaknesses, who experience joy or frustration when using it and ultimately determine if it is a success. That's why we provide:

Business Software for People



cc|e-balance sheet

Creation of the e-balance sheet directly from Microsoft Dynamics NAV and Microsoft Dynamics AX

FROM TRADE BALANCE SHEET TO TAX BALANCE SHEET IN ONE SYSTEM

As of 1 January 2014, all companies that calculate their profit in accordance with § 4 (1.5) or § 5a EStG (German Income Tax Act) are required to submit their tax balance sheet electronically. The e-balance sheet gives businesses the opportunity to redesign and improve their technical and organisational processes for creating the tax calculation and tax return. One advantage of this is integrated tax accounting, which will enable businesses to dispense with unnecessary manual data entry in future and thus reduce costs. Companies can also use the necessary changes to optimise tax-related workflows.

Benefits at a glance:

- ▶ No more unnecessary duplications through manual entry
- ▶ Optimisation of tax-related workflows
- ▶ Automatic updating of the tax calculation in the event of accounting changes
- ▶ Increased security through improved internal control system

TAXONOMIES

The legislator has defined a standard balance sheet structure for the electronic balance sheet. These balance sheet structures are in XBRL format and called taxonomies. The current taxonomies are included with the application.

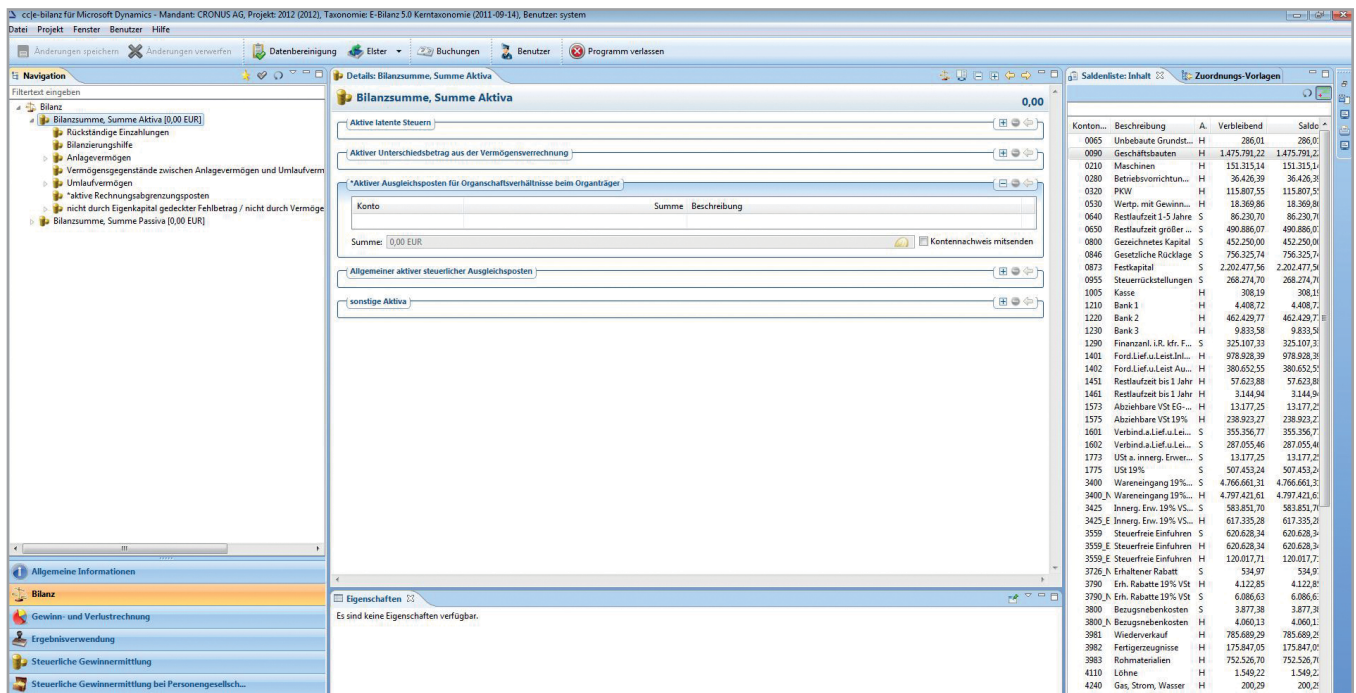
These are split into GCD and GAAP taxonomies. The GCD taxonomy contains the master data for the tax balance sheet and the GAAP taxonomy displays transaction data for the tax balance sheet.

AUDITING IN ACCORDANCE WITH IDW PS 880

cc|e-balance sheet and further developments thereof are subject to continuous monitoring and approval by financial auditors in accordance with IDW PS 880.

CLIENT CAPABILITY

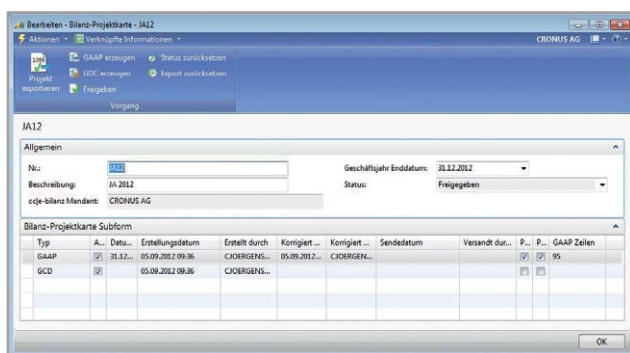
cc|e-balance sheet is client capable. Provided the clients have identical charts of accounts, accounts can be assigned automatically.



CC| E-BALANCE SHEET DASHBOARD

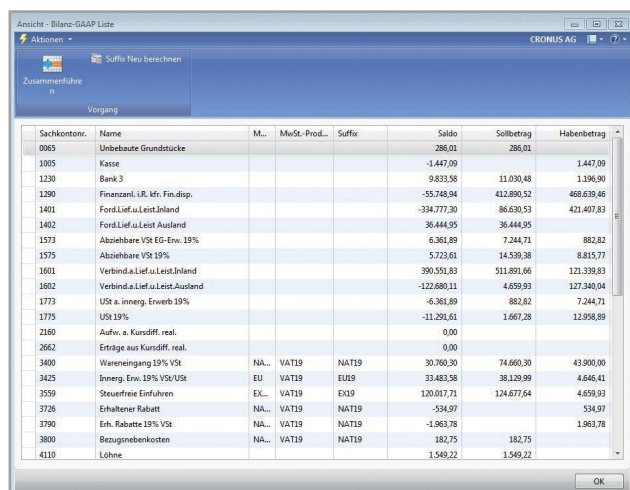
EASY AND TRANSPARENT CREATION OF E-BALANCE SHEET DATA

The trade balance sheet is used as the basis for the tax balance sheet. For this, it is mandatory to list certain accounts separately according to tax rates. This data is provided for processing of the tax balance sheet. cc|e-balance sheet breaks down the desired account balances according to tax rates where required.



BALANCE SHEET PROJECT MAP

The annual accounts data is displayed in a line in the view. The individual account balances of the financial statements required under commercial law can be displayed in a detailed view.

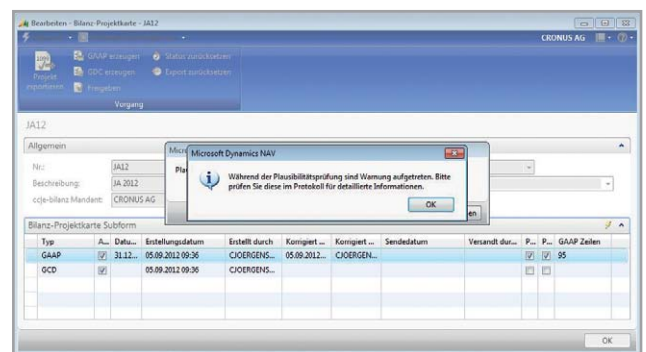


DETAILED VIEW OF THE INDIVIDUAL ACCOUNT BALANCES

After the balances have been checked for plausibility and it has been ensured that the annual accounts basis is correct, the annual accounts data is approved and is then available for creation of the tax balance sheet.

CHECKING THE ANNUAL ACCOUNTS DATA

If any errors are found during the plausibility check, a log is created. For example, the plausibility check checks whether there are unposted items for the relevant financial year and whether the profit and loss account for the previous year has been reset to zero.



PLAUSIBILITY CHECK

This provides an additional safety measure that helps ensure that the annual accounts are accurate.

INTUITIVE INTERFACE

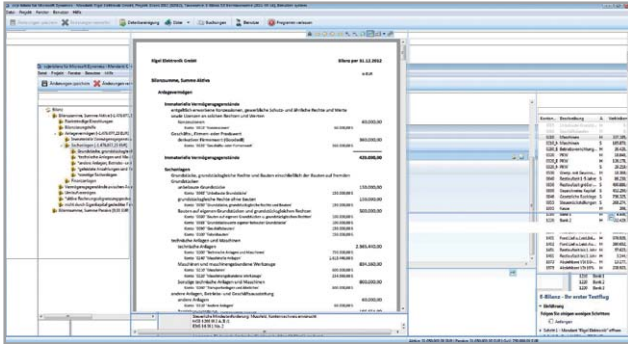
The intuitive design of cc|e-balance sheet allows the user to focus on creating the balance sheet and not on how to use the application. Postings to the tax balance sheet are carried out and managed in cc|e-balance sheet without impacting the actual financial accounting. All accounts from the totals and balance list of the financial statements required under commercial law can be used for posting the tax-relevant transactions to cc|e-balance sheet. The results of the balance sheet creation are immediately displayed in the same view.



cc|e-balance sheet

Creation of the e-balance sheet directly from Microsoft Dynamics NAV and Microsoft Dynamics AX

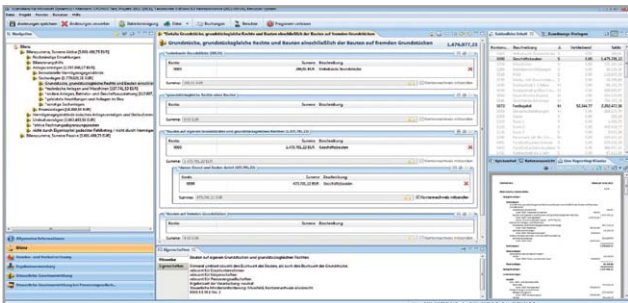
Live reporting shows the balance changes through transfers or restructuring immediately in a balance sheet view.



LIVE REPORTING IN BALANCE SHEET VIEW

ACCOUNT MAPPING

Account mapping to taxonomy items is performed via drag and drop. Unassigned accounts are clearly recognisable.



ACCOUNT MAPPING TO TAXONOMY ITEMS

Accounts can be assigned several times, which is necessary if they have to be presented in “of which” taxonomy items. The taxonomy shows the mandatory fields. If no value can be assigned, it is filled with the technical zero value (NIL).

An account balance can be broken down further during assignment to the tax balance sheet items.

As soon as a taxonomy item is flagged as a mandatory field requiring account details, cc|e-balance sheet

delivers the account-related information for this item in XBRL format.

Assets analyses and other report components relating to the taxable person’s duty to cooperate can be attached as files and sent electronically with the e-balance sheet.

HIGHLIGHTS:

- ▶ cc|e-balance sheet for Microsoft Dynamics NAV and AX is an integrated tool for creating, maintaining and transmitting the electronic tax balance sheet
- ▶ cc|e-balance sheet is certified in accordance with IDW PS 880
- ▶ Usability of all relevant taxonomies for the tax balance sheet
- ▶ Data provision for cc|e-balance sheet from the closing balances of the trade balance sheet with creation date logging
- ▶ Plausibility checks monitor data completeness and the annual accounts requirements
- ▶ Option of breaking down account balance by tax rates
- ▶ The processing rules are derived from the taxonomy
- ▶ When creating the e-balance sheet, the live reporting tool shows the development of the balance sheet balances
- ▶ Simulation of the Elster Rich Client validates the tax balance sheet before sending it to the tax office
- ▶ Processing and transmission of the e-balance sheet data without media disruption
- ▶ Parallel management of tax balance sheets for several companies
- ▶ One-time recording of master data and account mapping – data can be used in subsequent years or other clients
- ▶ Archiving of historical e-balance sheets and postings
- ▶ Logging of successful transmission to the tax office via Elster Rich Client



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