

Company XXX
Accounting 2015

Smith & Sons
Accounting 2020
2020

BALANCE SHEET

ASSETS

		Acc. CY 31.12.2020	31.12.2020	31.12.2019
Cash on hand		.-	26 692.37	28 533.00
Bank account		.-	219 817.68	252 000.00
Bank account Euro	EUR	7 620.00	9 282.41	8 882.00
Bank account USD1	USD	1 365.70	1 249.94	335.00
Bank account USD2	USD	1 000.00	953.84	882.00
Cash and cash equivalents		.-	257 996.24	290 632.00
Bonds and stocks		.-	26 000.00	26 000.00
Short-term Assets listed in Stock Exchange		.-	26 000.00	26 000.00
Internal transfers		.-	61.59	52.39
Transfer accounts		.-	61.59	52.39
Due from Clients or Debtors		.-	-12 100.00	-10 533.00
Provision for Doubtful Debts		.-	-3 600.00	-2 800.00
Accounts receivable		.-	-15 700.00	-13 333.00
Advances and loans		.-	6 900.00	6 500.00
Withholding tax		.-	3 650.00	3 450.00
Receivables from social insurances and social security institutions		.-	9 630.00	9 354.00
Source tax		.-	6 300.00	6 300.00
Various short-term receivables		.-	2 630.00	2 512.00
Other short-term receivables		.-	29 110.00	28 116.00
Goods for resale		.-	25 360.00	25 860.00
Raw materials		.-	6 123.00	6 123.00
Auxiliary material		.-	693.00	693.00
Consumables		.-	1 360.00	1 360.00
Finished products		.-	15 600.00	15 600.00
In-process products		.-	63 000.00	63 000.00
Non-invoiced services		.-	9 650.00	9 650.00
Inventories		.-	121 786.00	122 286.00
Prepaid expenses		.-	1 200.00	.-
Accrued income		.-	6 930.00	.-
Prepaid Expenses		.-	8 130.00	.-
Current assets		.-	427 383.83	453 753.39
Bonds and stocks		.-	3 650.00	.-
Loans		.-	8 000.00	.-
Financial assets		.-	11 650.00	.-

Smith & Sons

Accounting 2020

2020

ASSETS

	Acc. CY 31.12.2020	31.12.2020	31.12.2019
Investments	-.-	17 800.00	-.-
Investments	-.-	17 800.00	-.-
Machinery	-.-	12 300.00	-.-
Office furniture and equipment	-.-	10 500.00	-.-
Office machinery, information and communication technology	-.-	9 578.51	-.-
Motor vehicles	-.-	8 400.00	-.-
Tools and equipment	-.-	9 600.00	-.-
Tangible assets	-.-	50 378.51	-.-
Patents, know-how, licences, rights and development	-.-	29 979.94	-.-
Intangible fixed assets	-.-	29 979.94	-.-
Share capital, rights not paid or non-paid Foundation capital	-.-	300 000.00	-.-
Capital or non-paid Foundation capital	-.-	300 000.00	-.-
Fixed Assets	-.-	409 808.45	-.-
Total Assets	-.-	837 192.28	453 753.39

Smith & Sons

Accounting 2020

2020

LIABILITIES

	Acc. CY 31.12.2020	31.12.2020	31.12.2019
Suppliers or creditors	-.-	25 960.00	-.-
Deposits received	-.-	6 000.00	-.-
Suppliers or creditors	-.-	31 960.00	-.-
Due to banks short/term	-.-	20 000.00	-.-
Short-term onorous debts	-.-	20 000.00	-.-
VAT according to VAT report	-.-	-410.69	-.-
Other short-term debts	-.-	21 010.00	-.-
Other short-term debts	-.-	20 599.31	-.-
Accrued expenses	-.-	2 500.00	-.-
Short-term provisions	-.-	15 000.00	-.-
Accruals and deferred income	-.-	17 500.00	-.-
Short-term third party capital	-.-	90 059.31	-.-
Due to banks	-.-	25 600.00	-.-
Financial leasing commitments	-.-	8 900.00	-.-
Debenture loans	-.-	59 000.00	-.-
Long-term onorous debts	-.-	93 500.00	-.-
Other long-term debts (non-onorous)	-.-	22 960.00	-.-
Other long-term debts	-.-	22 960.00	-.-
Provisions	-.-	13 070.00	-.-
Provisions and similar statutory posts	-.-	13 070.00	-.-
Long-term third party capital	-.-	129 530.00	-.-
Third party capital	-.-	219 589.31	-.-
Equity partner A at the beginning of the year	-.-	81 976.49	-.-
Contributions to equity/equity withdrawals partner A	-.-	200 000.00	-.-
Private account partner A	-.-	25 000.00	-.-
Profit / Loss for the year partner A	-.-	16 500.00	-.-
Equity sponsor A at the beginning of the year	-.-	89 000.00	-.-
Contributions to equity/equity withdrawals sponsor A	-.-	150 000.00	-.-
Private account sponsor A	-.-	30 000.00	-.-
Profit / Loss for the year sponsor A	-.-	12 600.00	-.-
Profit	-.-	12 526.48	-.-
Equity	-.-	617 602.97	-.-
Total liabilities	-.-	837 192.28	-.-

Smith & Sons
Accounting 2020
2020

PROFIT & LOSS STATEMENT

	2020	2019
Earnings from own products	61 652.74	-.-
Earnings from resale	50 417.83	-.-
Earnings from services rendered	23 769.73	-.-
Net revenues from supplies and services	135 840.30	-.-
Revenues from supplies and services	135 840.30	-.-
Raw materials	-19 688.36	-.-
Expenses for goods for resale	-12 892.68	-.-
Third party expenses	-192.86	-.-
Energy consumption for production	-891.36	-.-
Costs for material, goods, services and energy	-33 665.26	-.-
Gross operating result after deducting costs for materials and goods	102 175.04	-.-
Salaries	-89 500.00	-.-
Contribution to old age insurance and unemployment	-12 530.00	-.-
Personnel expenses	-102 030.00	-.-
Gross operating result after deducting personnel expenses	145.04	-.-
Rental	-29 500.00	-.-
Rental	-29 500.00	-.-
Licenses and updates	-7.63	-.-
Administrative and IT costs	-7.63	-.-
Other operating expenses, depreciation, value adjustments and financial results	-29 507.63	-.-
Operating result before depreciation and value adjustments, financial results and taxes (EBITDA)	-29 362.59	-.-
Depreciation and value adjustments of fixed assets	-3 600.00	-.-
Depreciation and value adjustments of fixed assets	-3 600.00	-.-
Operating result before financial results and taxes (EBIT)	-32 962.59	-.-
Financial costs	-659.00	-.-
Exchange rate loss	-551.09	-.-
Financial costs and revenue	-1 210.09	-.-
Operating result before taxes (EBT)	-34 172.68	-.-
Non-operating revenue	11 699.16	-.-
Corporate real estate revenues	35 000.00	-.-
Non-operating items	46 699.16	-.-
Profit or loss before taxes	12 526.48	-.-
Direct taxes	-.-	-.-
Profit	12 526.48	-.-

Smith & Sons
Accounting 2020
2020

COST CENTERS

	2020	2019
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Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
* BALANCE SHEET										
1 ASSETS										
		1000	Cash on hand	1	100	CHF	14 100.00	14 100.00	26 692.37	26 692.37
		1020	Bank account	1	100	CHF	163 070.00	163 070.00	219 817.68	219 817.68
		1024	Bank account Euro	1	100	EUR	18 120.00	21 744.00	7 620.00	9 282.41
		1025	Bank account USD1	1	100	USD	13 300.00	12 496.55	1 365.70	1 249.94
		1026	Bank account USD2	1	100	USD			1 000.00	953.84
100			Cash and cash equivalents		10			211 410.55		257 996.24
		1060	Bonds and stocks	1	106	CHF	26 000.00	26 000.00	26 000.00	26 000.00
106			Short-term Assets listed in Stock Exchange		10			26 000.00		26 000.00
		1090	Internal transfers	1	109	CHF	100.00	100.00	61.59	61.59
		1091	Transfer account for salaries	1	109	CHF				
		1099	Amounts to be clarified	1	109	CHF				
109			Transfer accounts		10			100.00		61.59
		1100	Due from Clients or Debtors	1	110	CHF	6 200.00	6 200.00	-12 100.00	-12 100.00
		1109	Provision for Doubtful Debts	1	110	CHF	-3 600.00	-3 600.00	-3 600.00	-3 600.00
110			Accounts receivable		10			2 600.00		-15 700.00
		1140	Advances and loans	1	114	CHF	6 900.00	6 900.00	6 900.00	6 900.00
		1176	Withholding tax	1	114	CHF	3 650.00	3 650.00	3 650.00	3 650.00
		1180	Receivables from social insurances and social security institutions	1	114	CHF	9 630.00	9 630.00	9 630.00	9 630.00
		1188	Source tax	1	114	CHF	6 300.00	6 300.00	6 300.00	6 300.00
		1190	Various short-term receivables	1	114	CHF	2 630.00	2 630.00	2 630.00	2 630.00
		1191	Securities	1	114	CHF				

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
114			Other short-term receivables		10			29 110.00		29 110.00
		1200	Goods for resale	1	120	CHF	25 360.00	25 360.00	25 360.00	25 360.00
		1210	Raw materials	1	120	CHF	6 123.00	6 123.00	6 123.00	6 123.00
		1220	Auxiliary material	1	120	CHF	693.00	693.00	693.00	693.00
		1230	Consumables	1	120	CHF	1 360.00	1 360.00	1 360.00	1 360.00
		1260	Finished products	1	120	CHF	15 600.00	15 600.00	15 600.00	15 600.00
		1270	In-process products	1	120	CHF	63 000.00	63 000.00	63 000.00	63 000.00
		1280	Non-invoiced services	1	120	CHF	9 650.00	9 650.00	9 650.00	9 650.00
120			Inventories		10			121 786.00		121 786.00
		1300	Prepaid expenses	1	130	CHF	1 200.00	1 200.00	1 200.00	1 200.00
		1301	Accrued income	1	130	CHF	6 930.00	6 930.00	6 930.00	6 930.00
130			Prepaid Expenses		10			8 130.00		8 130.00
10			Current assets		1			399 136.55		427 383.83
		1400	Bonds and stocks	1	140	CHF	3 650.00	3 650.00	3 650.00	3 650.00
		1440	Loans	1	140	CHF	8 000.00	8 000.00	8 000.00	8 000.00
		1460	Loan to partner	1	140	CHF				
140			Financial assets		14			11 650.00		11 650.00
		1480	Investments	1	148	CHF	17 800.00	17 800.00	17 800.00	17 800.00
148			Investments		14			17 800.00		17 800.00
		1500	Machinery	1	150	CHF	15 900.00	15 900.00	12 300.00	12 300.00
		1510	Office furniture and equipment	1	150	CHF	10 500.00	10 500.00	10 500.00	10 500.00
		1520	Office machinery, information and communication technology	1	150	CHF	8 650.00	8 650.00	9 578.51	9 578.51
		1530	Motor vehicles	1	150	CHF	8 400.00	8 400.00	8 400.00	8 400.00
		1540	Tools and equipment	1	150	CHF	9 600.00	9 600.00	9 600.00	9 600.00

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
	150		Tangible assets		14			53 050.00		50 378.51
		1600	Commercial buildings	1	160	CHF				
	160		Tangible fixed asset management		14					
		1700	Patents, know-how, licences, rights and development	1	170	CHF	29 979.94	29 979.94	29 979.94	29 979.94
		1709	Correction value of patents, know-how, licences, rights and development	1	170	CHF				
		1770	Goodwill	1	170	CHF				
		1779	Correction value of goodwill	1	170	CHF				
	170		Intangible fixed assets		14			29 979.94		29 979.94
		1850	Share capital, rights not paid or non-paid Foundation capital	1	180	CHF	300 000.00	300 000.00	300 000.00	300 000.00
	180		Capital or non-paid Foundation capital		14			300 000.00		300 000.00
	14		Fixed Assets		1			412 479.94		409 808.45
	1		Total Assets		00			811 616.49		837 192.28
2			LIABILITIES							
		2000	Suppliers or creditors	2	200	CHF	-12 500.00	-12 500.00	-25 960.00	-25 960.00
		2030	Deposits received	2	200	CHF	-6 000.00	-6 000.00	-6 000.00	-6 000.00
	200		Suppliers or creditors		20			-18 500.00		-31 960.00
		2100	Due to banks short/term	2	210	CHF	-20 000.00	-20 000.00	-20 000.00	-20 000.00
		2120	Financial leasing commitments	2	210	CHF				
		2140	Other onerous debts	2	210	CHF				
	210		Short-term onerous debts		20			-20 000.00		-20 000.00

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
		2200	VAT Due	2	220	CHF				
		2201	VAT according to VAT report	2	220	CHF			410.69	410.69
		2206	Withholding tax	2	220	CHF				
		2208	Direct taxes	2	220	CHF				
		2210	Other short-term debts	2	220	CHF	-21 010.00	-21 010.00	-21 010.00	-21 010.00
		2260	Due to partner	2	220	CHF				
		2270	Social insurances and social security institutions	2	220	CHF				
		2279	Source tax	2	220	CHF				
220			Other short-term debts		20			-21 010.00		-20 599.31
		2300	Accrued expenses	2	230	CHF	-2 500.00	-2 500.00	-2 500.00	-2 500.00
		2301	Next year's revenues collected	2	230	CHF				
		2330	Short-term provisions	2	230	CHF	-15 000.00	-15 000.00	-15 000.00	-15 000.00
230			Accruals and deferred income		20			-17 500.00		-17 500.00
20			Short-term third party capital		2A			-77 010.00		-90 059.31
		2400	Due to banks	2	240	CHF	-25 600.00	-25 600.00	-25 600.00	-25 600.00
		2420	Financial leasing commitments	2	240	CHF	-8 900.00	-8 900.00	-8 900.00	-8 900.00
		2430	Debenture loans	2	240	CHF	-59 000.00	-59 000.00	-59 000.00	-59 000.00
		2450	Loans	2	240	CHF				
		2451	Mortgage	2	240	CHF				
240			Long-term onerous debts		24			-93 500.00		-93 500.00
		2500	Other long-term debts (non-onerous)	2	250	CHF	-22 960.00	-22 960.00	-22 960.00	-22 960.00
250			Other long-term debts		24			-22 960.00		-22 960.00
		2600	Provisions	2	260	CHF	-13 070.00	-13 070.00	-13 070.00	-13 070.00
260			Provisions and similar statutory posts		24			-13 070.00		-13 070.00

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
	24		Long-term third party capital		2A			-129 530.00		-129 530.00
	2A		Third party capital		2			-206 540.00		-219 589.31
		2800	Equity partner A at the beginning of the year	2	28	CHF	-81 976.49	-81 976.49	-81 976.49	-81 976.49
		2810	Contributions to equity/equity withdrawals partner A	2	28	CHF	-200 000.00	-200 000.00	-200 000.00	-200 000.00
		2820	Private account partner A	2	28	CHF	-25 000.00	-25 000.00	-25 000.00	-25 000.00
		2831	Profit / Loss for the year partner A	2	28	CHF	-16 500.00	-16 500.00	-16 500.00	-16 500.00
		2850	Equity sponsor A at the beginning of the year	2	28	CHF	-89 000.00	-89 000.00	-89 000.00	-89 000.00
		2860	Contributions to equity/equity withdrawals sponsor A	2	28	CHF	-150 000.00	-150 000.00	-150 000.00	-150 000.00
		2870	Private account sponsor A	2	28	CHF	-30 000.00	-30 000.00	-30 000.00	-30 000.00
		2881	Profit / Loss for the year sponsor A	2	28	CHF	-12 600.00	-12 600.00	-12 600.00	-12 600.00
	297		Profit/loss for the period		28					-12 526.48
	28		Equity		2			-605 076.49		-617 602.97
	2		Total liabilities		00			-811 616.49		-837 192.28
*			PROFIT & LOSS STATEMENT							
4										
		3000	Earnings from own products	4	30	CHF			-61 652.74	-61 652.74
		3200	Earnings from resale	4	30	CHF			-50 417.83	-50 417.83
		3400	Earnings from services rendered	4	30	CHF			-23 769.73	-23 769.73
		3600	Other revenues and services	4	30	CHF				
		3710	Own consumption	4	30	CHF				
		3800	Decrease in revenues	4	30	CHF				
		3805	Losses on accounts receivable, credit variation	4	30	CHF				
	30		Net revenues from supplies and services		3					-135 840.30

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
		3900	Change in inventories of in-process products	4	39	CHF				
		3901	Change in inventories of finished products	4	39	CHF				
		3940	Non-invoiced services variations	4	39	CHF				
39			Change in inventories and Non-invoiced services		3					
3			Revenues from supplies and services		E1					-135 840.30
		4000	Raw materials	3	4	CHF		19 688.36	19 688.36	
		4200	Expenses for goods for resale	3	4	CHF		12 892.68	12 892.68	
		4400	Third party expenses	3	4	CHF		192.86	192.86	
		4500	Energy consumption for production	3	4	CHF		891.36	891.36	
		4900	Reduction of costs	3	4	CHF				
4			Costs for material, goods, services and energy		E1					33 665.26
E1			Gross operating result after deducting costs for materials and goods		E2					-102 175.04
		5000	Salaries	3	5	CHF		89 500.00	89 500.00	
		5700	Contribution to old age insurance and unemployment	3	5	CHF		12 530.00	12 530.00	
		5710	Family equalization fund	3	5	CHF				
		5720	Contribution to pension funds	3	5	CHF				
		5730	Contribution to accident insurance	3	5	CHF				
		5740	Contribution to voluntary daily benefits insurance	3	5	CHF				
		5790	Source tax	3	5	CHF				
		5800	Other personnel expenses	3	5	CHF				
		5810	Training of personnel	3	5	CHF				
		5820	Travel and entertainment expenses effective	3	5	CHF				
		5830	Travel and entertainment expense allowance	3	5	CHF				
		5900	Temporary staff	3	5	CHF				
5			Personnel expenses		E2					102 030.00

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
E2			Gross operating result after deducting personnel expenses							E3
		6000	Rental	3	60	CHF			29 500.00	29 500.00
		6040	Cleaning of facilities	3	60	CHF				
60			Rental		6					29 500.00
		6100	Maintenance, repairs and replacement of tangible assets	3	61	CHF				
		6105	Leasing costs tangible assets	3	61	CHF				
61			Maintenance, repairs and replacement of tangible assets		6					
		6200	Repairs	3	62	CHF				
		6210	Fuel	3	62	CHF				
		6220	Car insurance	3	62	CHF				
		6260	Car leasing and rental	3	62	CHF				
		6270	Car costs - private part	3	62	CHF				
		6282	Transportation expenses	3	62	CHF				
62			Vehicle and transportation expenses		6					
		6300	Insurance for damage of items	3	63	CHF				
63			Insurance for damage of items		6					
		6402	Electricity	3	64	CHF				
		6410	Heating expenses	3	64	CHF				
		6430	Water	3	64	CHF				
		6460	Garbage	3	64	CHF				
64			Energy and disposal costs		6					
		6500	Office supplies	3	65	CHF				
		6503	Technical magazines, newspapers, periodicals	3	65	CHF				
		6510	Telephone / internet	3	65	CHF				
		6511	Hosting at third-party	3	65	CHF				
		6513	Postal charges	3	65	CHF				

-145.04

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
		6570	IT charges including leasing	3	65	CHF				
		6580	Licenses and updates	3	65	CHF			7.63	7.63
		6583	Consumables	3	65	CHF				
65			Administrative and IT costs		6					7.63
		6600	Advertising	3	66	CHF				
		6642	Gifts to customers	3	66	CHF				
66			Advertising		6					
		6700	Various costs for the financial year	3	67	CHF				
67			Various costs for the financial year		6					
6			Other operating expenses, depreciation, value adjustments and financial results		E3					29 507.63
E3			Operating result before depreciation and value adjustments, financial results and taxes (EBITDA)		E4					29 362.59
		6800	Depreciation and value adjustments of fixed assets	3	68	CHF			3 600.00	3 600.00
68			Depreciation and value adjustments of fixed assets		E4					3 600.00
E4			Operating result before financial results and taxes (EBIT)		E5					32 962.59
		6900	Financial costs	3	69	CHF			659.00	659.00
		6949	Exchange rate loss	3	69	CHF			551.09	551.09
		6950	Financial revenue	4	69	CHF				
		6999	Exchange rate profit	4	69	CHF				
69			Financial costs and revenue		E5					1 210.09
E5			Operating result before taxes (EBT)		E6					34 172.68
		7000	Non-operating revenue	4	7	CHF			-11 699.16	-11 699.16

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
		7010	Non-operating costs	3	7	CHF				
		7500	Corporate real estate revenues	4	7	CHF			-35 000.00	-35 000.00
		7510	Corporate real estate costs	3	7	CHF				
	7		Non-operating items		E6					-46 699.16
		8000	Extraneous costs	3	8	CHF				
		8100	Extraneous revenue	4	8	CHF				
		8500	Extraordinary, unique costs or costs relating to other accounting periods	3	8	CHF				
		8510	Extraordinary, unique revenue or revenue relating to other accounting periods	4	8	CHF				
	8		Results of extraneous, extraordinary or unique character, or for other accounting periods		E6					
	E6		Profit or loss before taxes		E7					-12 526.48
		8900	Direct taxes	3	89	CHF				
	89		Direct taxes		E7					
	E7		Annual profit or loss		297					-12 526.48
	00		Difference should be = 0 (blank cell)							
*			COST CENTERS							
03										
		.PAC	Packaging A		INV	CHF				
		.RM	Raw materials A		INV	CHF				
		.AM	Auxiliary materials A		INV	CHF				
	INV		Total inventories							

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Currency	Opening currency	Opening CHF	Balance currency	Balance CHF
		,MAN1	Maintenance 1		MAN	CHF				
		,MAN2	Maintenance 2		MAN	CHF				
		,MAN3	Maintenance 3		MAN	CHF				
	MAN		Total maintenance							
		;PB1	Publicity 1		PU	CHF				
		;PB2	Publicity 2		PU	CHF				
	PU		Total publicity							

Base

Budget

Date	End	Repeat	Description	Debit A/C	Credit A/C	Currency	Amount	Currency	Exchange Rate	Amount	Currency	Total	Total	VAT Code	%VAT	VAT Acc
										CHF			CHF			

Base

Totals

Group	Description	Gr	Opening CHF	Balance CHF
1	Total Assets	01	811 616.49	837 192.28
2	Total Liabilities	01	-811 616.49	-824 665.80
01	Net Profit(+) Loss(-) from Balance Sheet	00		12 526.48
3	Total Expenses	02		170 012.98
4	Total Revenue	02		-182 539.46
02	Loss(+) Profit(-) from Profit & Loss Statement	00		-12 526.48
00	Difference should be = 0 (or empty)			
5	Total off balance sheet: Assets			
6	Total off balance sheet: Liabilities			
7	Total class 7			
8	Total class 8			
9	Total class 9			

Base

VAT codes

Group	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
Explanations										
V = Sales (200)										
VS = Discount sales and services (235)										
B = Acquisition tax (380)										
M = Expenses for material and services (400)										
I = Investments and other operating expenses (405)										
K = Corrections (410, 415, 420)										
Z = Not considered (910)										
VAT codes information (do not modify)										
id=vatcodes-che-2018.171114										
Last update: 15.11.2017										
VAT Due										
	V0	Exempt services (220)	1.1	200;220	Yes					
	V0-E	Export services abroad (221)	1.1	200;221	Yes					
	V0-T	Transfers in the reporting procedure (225)	1.1	200;225	Yes					
	V0-N	Non-taxable services (230)	1.1	200;230	Yes					
		Decrease of income from services, see discounts								
	V0-D	Various (280)	1.1	200;280	Yes					
	V77	Sales and services 7.7%	1.1	200;302	Yes			7.70		
	V80	Sales and services 8.0%	1.1	200;301	Yes			8.00		
	V77-B	Sales and services 7.7% (chosen)	1.1	200;205;302	Yes			7.70		
	V80-B	Sales and services 8.0% (chosen)	1.1	200;205;301	Yes			8.00		
	V25-N	Sales and services 2.5% 2018	1.1	200;312	Yes			2.50		
	V25	Sales and services 2.5% 2017	1.1	200;311	Yes			2.50		
	V37	Sales and services 3.7%	1.1	200;342	Yes			3.70		
	V38	Sales and services 3.8%	1.1	200;341	Yes			3.80		
	VS77	Discount Sales and services 7.7%	1.1	235;302				7.70		
	VS80	Discount Sales and services 8.0%	1.1	235;301				8.00		
	VS25-N	Discount Sales and services 2.5% 2018	1.1	235;312				2.50		
	VS25	Discount Sales and services 2.5% 2017	1.1	235;311				2.50		
	VS37	Discount Sales and services 3.7%	1.1	235;342				3.70		
	VS38	Discount Sales and services 3.8%	1.1	235;341;				3.80		
1.1		Taxable turnover (299)	1							
	F1	1. Flat tax rate 2017	1.F	200;321	Yes					
	F2	2. Flat tax rate 2017	1.F	200;331	Yes					
	FS1	Discount Sales and services 1. Flat tax rate 2017	1.F	235;321						

Base

VAT codes

Group	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	FS2	Discount Sales and services 2. Flat tax rate 2017	1.F	235;331						
	F3	1. Flat tax rate 2018	1.F	200;322	Yes				Yes	
	F4	2. Flat tax rate 2018	1.F	200;332	Yes				Yes	
	FS3	Discount Sales and services 1. Flat tax rate 2018	1.F	235;322					Yes	
	FS4	Discount Sales and services 2. Flat tax rate 2018	1.F	235;332					Yes	
1.F		Total Flat tax rate (321-331)	1							
	B77	Acquisition tax 7.7% (With VAT/Sales tax)	1.2	382	Yes		7.70			
	B80	Acquisition tax 8% (With VAT /Sales tax)	1.2	381	Yes		8.00			
	B77-1	Acquisition tax 7.7% (Without VAT/Sales tax)	1.2	382	Yes	1	7.70			
	B80-1	Acquisition tax 8% (Without VAT/Sales tax)	1.2	381	Yes	1	8.00			
	B77-2	Acquisition tax 7.7% (VAT /Sales tax amount)	1.2	382	Yes	2	7.70			
	B80-2	Acquisition tax 8% (VAT/Sales tax amount)	1.2	381	Yes	2	8.00			
1.2		Total Tax on purchases (380-381)	1							
1		Total VAT Due (399)	T							
		Recoverable VAT								
	M0	Exempt material- and service expenses	2							
	IO	Exempt investment and operating expenses	2	xxx;						
	M77	Purchase of material and services 7.7% (With VAT /Sales tax)	2	400			7.70			
	M80	Purchase of material and services 8.0% (With VAT /Sales tax)	2	400			8.00			
	M77-1	Purchase of material and services 7.7% (Without VAT /Sales tax)	2	400		1	7.70			
	M80-1	Purchase of material and services 8.0% (Without VAT /Sales tax)	2	400		1	8.00			
	M77-2	Purchase of material and services 7.7% (VAT/Sales tax amount)	2	400		2	7.70			
	M80-2	Purchase of material and services 8.0% (VAT/Sales tax amount)	2	400		2	8.00			
	M25	Purchase of material and services 2.5%	2	400			2.50			
	M37	Purchase of material and services 3.7%	2	400			3.70			
	M38	Purchase of material and services 3.8%	2	400			3.80			
		Investment and operating expenses								

Base

VAT codes

Group	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	I77	Investment and operating expenses 7.7%	2	405			7.70			
	I77-2	Investment and operating expenses 7.7% (VAT/Sales tax amount)	2	405		2	7.70			
	I80	Investment and operating expenses 8.0%	2	405			8.00			
	I25	Investment and operating expenses 2.5%	2	405			2.50			
	I37	Investment and operating expenses 3.7%	2	405			3.70			
	I38	Investment and operating expenses 3.8%	2	405			3.80			
		Corrections and adjustments								
	K77-A	Subsequent adjustment of prior tax 7.7% (410)	2	410			7.70			
	K80-A	Subsequent adjustment of prior tax 8 % (410)	2	410			8.00			
	K77-B	Corrections of prior tax 7.7% (415)	2	415	Yes		7.70			
	K80-B	Corrections of prior tax 8% (415)	2	415	Yes		8.00			
	K77-C	Reductions of the deduction of prior tax 7.7% (420)	2	420;900	Yes		7.70			
	K80-C	Reductions of the deduction of prior tax 8% (420)	2	420;900	Yes		8.00			
	F1050	Tax computation according to form Nr. 1050	2	470		2				
	F1055	Tax computation according to form Nr. 1055	2	471		2				
2		Total Recoverable VAT (479)	T							
T		Total VAT payable (500) or VAT credit (510)	TT							
		Other financial flows								
	Z0-A	Subsidies, tourist taxes collected by the tourism offices, contributions to the institutions responsible for the elimination of waste and for the supply of water (let. a - c)	Z	900						
	Z0	Gifts, dividends, compensation for damages etc.	Z	910						
Z		Not considered	TT							
TT		Final total for control								

Base

Exchange rates

Ref.Currency	Currency	Text	Mult.	Exchange rate	Rate Opening
CHF	EUR	Euro	-1.00	1.200000	1.200000
CHF	USD	US Dollar	-1.00	0.953840	0.939590
CHF	EUR	Euro	-1.00	1.231550	
CHF	USD	US Dollar	-1.00	0.900800	
CHF	EUR	Euro	-1.00	1.061590	
CHF	USD	US Dollar	-1.00	0.930940	

Base

Journal

Date	Doc	Description	Debit A/C	Credit A/C	Currency Amount	Currency	Exchange Rate	Amount CHF	VAT Code	%VAT	VAT Acc CHF
		invoice with multiple VAT %									
		example of Credit note									
01.01.2020	1	Exchange rate diff. not calculated the previous year	6949	1090	100.00	CHF	1.000000	100.00			
02.01.2020	1	Payment inv. #560 for purchase abroad in Euro	4200	1024	10 500.00	EUR	1.200000	12 600.00			
03.01.2020	1	Invoice #145 issued to customer White	1100	3000	500.00	CHF	1.000000	500.00	V77	-7.70	-35.75
03.01.2020	2	Purchase in cash USD foreing newspaper	6580	1000	8.00	USD	0.953840	7.63			
03.01.2020	3	Exchange operation CHF/ USD	1020	1025	100.00	USD	0.953840	95.38			
03.01.2020	4	Transfer from USD1 to USD2 account	1026	1025	1 000.00	USD	0.953840	953.84			
03.01.2020	5	Transfer from USD1 account to EUR account	1024		1 000.00	EUR	1.203631	1 203.63			
03.01.2020	5	Transfer from USD1 account to EUR account		1025	1 234.30	USD	0.975152	1 203.63			
03.01.2020	2	Payment inv. #250 for purchase abroad in USD	4000	1025	9 600.00	USD	0.890240	8 546.30			
05.01.2020	3	Payment received for sales invoice re. finished products	1020	1100	30 600.00	CHF	1.000000	30 600.00			
15.01.2020	4	Invoice #131 issued for sales of products	1100	3200	42 500.00	CHF	1.000000	42 500.00	V77	-7.70	-3 038.53
22.01.2020	5	Rent payment	6000	1020	29 500.00	CHF	1.000000	29 500.00			
28.01.2020	6	Invoice rec'd for purchase of raw materials	4000	2000	11 200.00	CHF	1.000000	11 200.00	M77	7.70	800.74
29.01.2020	6	Invoice from supplier Smith & CO.		2000	1 300.00	CHF	1.000000	1 300.00			
29.01.2020	6	Amount subj. to 7.70% VAT	4000		800.00	CHF	1.000000	800.00	M77	7.70	57.20
29.01.2020	6	Amount subj. to 3.70% VAT	4400		200.00	CHF	1.000000	200.00	I37	3.70	7.14

Base

Journal

Date	Doc	Description	Debit A/C	Credit A/C	Currency	Amount	Currency	Exchange Rate	Amount CHF	VAT Code	%VAT	VAT Acc CHF
29.01.2020	6	Amount subj. to 2.50% VAT	4200			300.00	CHF	1.000000	300.00	I25	2.50	7.32
30.01.2020	7	Payment received for invoice #131 for resale of products	1020	1100		42 500.00	CHF	1.000000	42 500.00			
30.01.2020	8	Received utilities invoice	4500	2000		960.00	CHF	1.000000	960.00	I77	7.70	68.64
31.01.2020	6	Exchange rate loss	6949	1024			CHF		3.63			
31.01.2020	6	Exchange rate loss	6949	1025			CHF		447.46			
31.01.2020	9	Payment of net salaries	5000	1020		89 500.00	CHF	1.000000	89 500.00			
31.01.2020	10	Social contributions	5700	1020		12 530.00	CHF	1.000000	12 530.00			
02.02.2020	11	Sales of products in cash - Invoice #202	1020	3000		65 900.00	CHF	1.000000	65 900.00	V77	-7.70	-4 711.51
02.02.2020	12	Payment received for invoice #120 for services rendered	1020	3400		25 600.00	CHF	1.000000	25 600.00	V77	-7.70	-1 830.27
03.02.2020	13	Invoice for services re.ancillary activity	1000	7000		12 600.00	CHF	1.000000	12 600.00	V77	-7.70	-900.84
04.02.2020	14	Rent payments received	1020	7500		35 000.00	CHF	1.000000	35 000.00			
23.03.2020	6	Sale of goods - Invoice nr. 203	1100	3200		12 000.00	CHF	1.000000	12 000.00	V77	-7.70	-857.94
25.03.2020	7	Credit note on Invoice nr.203	3200	1100		200.00	CHF	1.000000	200.00	-V77	7.70	14.30
31.03.2020	15	Invoice #145 issued for sales of products	1100	3200			CHF	1.000000		V77	-7.70	
31.03.2020		Charging quarterly automatic VAT	2201	2200			CHF	1.000000	10 758.70			
10.04.2020		VAT 1 quarter 2015 payment	2200	1020			CHF	1.000000	10 758.70			
30.06.2020	15	Interest expense	6900	1020		659.00	CHF	1.000000	659.00			
31.12.2020	16	Depreciation	6800	1500		3 600.00	CHF	1.000000	3 600.00			
31.12.2020	58	Computer purchase in EUR	1520	1090		1 000.00	CHF	1.000000	1 000.00	I77	7.70	71.49
31.12.2020	58	Computer invoice payment	1090	1024		1 000.00	EUR	1.061590	1 061.59			

Base**Info file**

Description	Value
File info	
Date	19.12.2017
Time	15:20:23
Program version	9.0.0.171211
Hash algorithm	Sha2-256
Total Hash	32ec086b72a7579e33db263ab438b841

File

File Name	C:/Users/annelies/Documents/GitHub/doc9/english/files/Smith & Sons_2020.ac2
Date last saved	19.12.2017
Time last saved	14:14:21
File size	1457624
File password protected	No
Header Left	Smith & Sons
Header Right	Accounting 2020
Decimal points for amounts	2
Rounding Type	3:Commercial/Arithmetic (Half up)
Language in use	English
Language used to create	English
Version Creation	7.0.8.141203
Version Last saved	9.0.0.171211
Version Max saved	9.0.0.171211
Version compatibility	8.0.0
Type	Double-entry with foreign currencies and VAT/Sales tax
Group type	100
Number type	130
Version type	100
Company	
Courtesy	
Name	
Family Name	
Address 1	
Address 2	
Zip	
City	
State	
Country	
Web	
Email	
Phone	
Mobile	
Fax	
Fiscal number	
VAT Number	

Free texts

Base

Info file

Description	Value
Accounting data base	
Entire recalculation	No
Basic Currency	CHF
Decimal points for amounts in foreign currency	2
Opening date	01.01.2020
Closure date	31.12.2020
Obligatory transaction date	Yes
Cost center sign relative to amount	No
File from previous year	Company 2014.ac2
VAT Account	2201
VAT rounding	
CC1 VAT amount	
CC2 VAT amount	
CC3 VAT amount	
Currency 2	USD
Decimal points amounts in currency	2
Decimal points amounts currency2	2
Account for exchange rate profit	6999
Account for exchange rate loss	6949
Difference on initial balance	
Debit/credit difference	
Exchange rate Profit/Loss not registered	Yes

Table name	Accounts
Xml Table name	Accounts
Table header	Accounts
Number of rows	267
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Number of groups	59
Number of accounts	147
Number of accounts with a balance	69
Number of accounts with transactions	28
Hash of the balance	8xHg2oLvKL7u81l6ABXQngYXOOd/hLyJ
Number of accounts with opening balance	51
Hash of the opening balance	GiyQinZNVAR680FFCph98sw64iWOAWqX

Table name	Transactions
Xml Table name	Transactions

Base

Info file

Description	Value
Table header	Transactions
Number of rows	52
Hash complete	wRqwloI0zWGwsmyQ2vZVWg11gOa7gAMo
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	29
Hash rows locked	pj8MPhm5iKkt42X80ID9bB2tfZp/BbIn
Earliest transaction date	
Latest transaction date	31.12.2020
Transaction lock is used	Yes
Transaction lock is valid	Yes
Active date for the transaction lock	25.03.2020
Number of last locked transaction	29
Date of last locked transaction	25.03.2020
Amount of last locked transaction	438 851.50
Progressive hash of last locked transaction	gqrfBNP4.Q8llcx4Q.M4WJNKIV.eIbQwE4/gIA+Ok6juF4

Table name	VatCodes
Xml Table name	VatCodes
Table header	VAT codes
Number of rows	90
Hash complete	bCbH4yhd6Z0LpTDptT1svmL9zUtt2XXk
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0

Table name	ExchangeRates
Xml Table name	ExchangeRates
Table header	Exchange rates
Number of rows	6
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0

Table name	Budget
Xml Table name	Budget
Table header	Budget
Number of rows	1
Rows with errors	0
Rows with messages	0
Protected rows	0

Base**Info file**

Description	Value
Locked rows	0

LockTransactions

Transaction lock is used	Yes
Transaction lock is valid	Yes
Active date for the transaction lock	25.03.2020
Transaction lock password protected	No
Number of last locked transaction	29
Date of last locked transaction	25.03.2020
Amount of last locked transaction	438 851.50
Progressive hash of last locked transaction	gqrfBNP4.Q8llcx4Q.M4WJNKIV.elbQwE4/gIA+Ok6juF4

AccountsReport

	BALANCE		Currency	Grouping	2023		2022		2021		2020		2019		2018		2017		2016		2015		2014		2013		2012		2011		2010		2009		2008		2007		2006		2005		2004		2003		2002		2001		2000		1999		1998		1997		1996		1995		1994		1993		1992		1991		1990		1989		1988		1987		1986		1985		1984		1983		1982		1981		1980		1979		1978		1977		1976		1975		1974		1973		1972		1971		1970		1969		1968		1967		1966		1965		1964		1963		1962		1961		1960		1959		1958		1957		1956		1955		1954		1953		1952		1951		1950		1949		1948		1947		1946		1945		1944		1943		1942		1941		1940		1939		1938		1937		1936		1935		1934		1933		1932		1931		1930		1929		1928		1927		1926		1925		1924		1923		1922		1921		1920		1919		1918		1917		1916		1915		1914		1913		1912		1911		1910		1909		1908		1907		1906		1905		1904		1903		1902		1901		1900		1899		1898		1897		1896		1895		1894		1893		1892		1891		1890		1889		1888		1887		1886		1885		1884		1883		1882		1881		1880		1879		1878		1877		1876
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AccountsReport

[illegible]

Base

VAT report

1. Quarter 2020

Date	Doc	Description	VAT Code	%VAT	Taxable CHF	%NonDed.	VAT Acc CHF	Recoverable 1.Quart 2020	Due 1.Quart 2020	Balance 1.Quart 2020
03.01.2020	1	Invoice #145 issued to customer White	V77	-7.70	-464.25		-35.75		35.75	-35.75
15.01.2020	4	Invoice #131 issued for sales of products	V77	-7.70	-39 461.47		-3 038.53		3 038.53	-3 074.28
02.02.2020	11	Sales of products in cash - Invoice #202	V77	-7.70	-61 188.49		-4 711.51		4 711.51	-7 785.79
02.02.2020	12	Payment received for invoice #120 for services rendered	V77	-7.70	-23 769.73		-1 830.27		1 830.27	-9 616.06
03.02.2020	13	Invoice for services re.ancillary activity	V77	-7.70	-11 699.16		-900.84		900.84	-10 516.90
23.03.2020	6	Sale of goods - Invoice nr. 203	V77	-7.70	-11 142.06		-857.94		857.94	-11 374.84
25.03.2020	7	Credit note on Invoice nr.203	-V77	7.70	185.70		14.30		-14.30	-11 360.54
31.03.2020	15	Invoice #145 issued for sales of products	V77	-7.70						
		Total code: V77 Sales and services 7.7%			-147 539.46		-11 360.54		11 360.54	-11 360.54
		Percentage total:7.70%			-147 539.46		-11 360.54		11 360.54	-11 360.54
		Total due:			-147 539.46		-11 360.54		11 360.54	-11 360.54
29.01.2020	6	Amount subj. to 2.50% VAT	I25	2.50	292.68		7.32	7.32		7.32
		Total code: I25 Investment and operating expenses 2.5%			292.68		7.32	7.32		7.32
		Percentage total:2.50%			292.68		7.32	7.32		7.32
29.01.2020	6	Amount subj. to 3.70% VAT	I37	3.70	192.86		7.14	7.14		7.14
		Total code: I37 Investment and operating expenses 3.7%			192.86		7.14	7.14		7.14
		Percentage total:3.70%			192.86		7.14	7.14		7.14
28.01.2020	6	Invoice rec'd for purchase of raw materials	M77	7.70	10 399.26		800.74	800.74		800.74
29.01.2020	6	Amount subj. to 7.70% VAT	M77	7.70	742.80		57.20	57.20		857.94
		Total code: M77 Purchase of material and services 7.7% (With VAT/Sales tax)			11 142.06		857.94	857.94		857.94
30.01.2020	8	Received utilities invoice	I77	7.70	891.36		68.64	68.64		68.64
		Total code: I77 Investment and operating expenses 7.7%			891.36		68.64	68.64		68.64
		Percentage total:7.70%			12 033.42		926.58	926.58		926.58

Base

VAT report

1. Quarter 2020

Date	Doc	Description	VAT Code	%VAT	Taxable CHF	%NonDed.	VAT Acc CHF	Recoverable 1.Quart 2020	Due 1.Quart 2020	Balance 1.Quart 2020
Total recoverable:					12 518.96		941.04	941.04		941.04
Overall total (Recoverable - Due):							-10 419.50	941.04	11 360.54	-10 419.50

Base

VAT report

2. Quarter 2020

Date	Doc	Description	VAT Code	%VAT	Taxable CHF	%NonDed.	VAT Acc CHF	Recoverable 2.Quart 2020	Due 2.Quart 2020	Balance 2.Quart 2020
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Total due:**Total recoverable:****Overall total (Recoverable - Due):**

Base

VAT report

3. Quarter 2020

Date	Doc	Description	VAT Code	%VAT	Taxable CHF	%NonDed.	VAT Acc CHF	Recoverable 3.Quart 2020	Due 3.Quart 2020	Balance 3.Quart 2020
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Total due:**Total recoverable:****Overall total (Recoverable - Due):**

Base

VAT report

4. Quarter 2020

Date	Doc	Description	VAT Code	%VAT	Taxable CHF	%NonDed.	VAT Acc CHF	Recoverable 4. Quart 2020	Due 4. Quart 2020	Balance 4. Quart 2020
Total due:										
31.12.2020	58	Computer purchase in EUR	I77	7.70	928.51		71.49	71.49		71.49
Total code: I77 Investment and operating expenses 7.7%					928.51		71.49	71.49		71.49
Percentage total:7.70%					928.51		71.49	71.49		71.49
Total recoverable:					928.51		71.49	71.49		71.49
Overall total (Recoverable - Due):							71.49	71.49		71.49

Base

1090 CHF Internal transfers

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				100.00			100.00	
01.01.2020	1	Exchange rate diff. not calculated the previous year	6949		100.00			100.00		
31.12.2020	58	Computer purchase in EUR	1520		1 000.00	-1 000.00		1 000.00	-1 000.00	
31.12.2020	58	Computer invoice payment	1024	1 061.59		61.59	1 061.59		61.59	
31.12.2020		Total transactions		1 061.59	1 100.00	61.59	1 061.59	1 100.00	61.59	

Base

1000 CHF Cash on hand

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				14 100.00			14 100.00	
03.01.2020	2	Purchase in cash USD foreing newspaper	6580		7.63	14 092.37		7.63	14 092.37	
03.02.2020	13	Invoice for services re.ancillary activity	7000	12 600.00		26 692.37	12 600.00		26 692.37	
31.12.2020		Total transactions		12 600.00	7.63	26 692.37	12 600.00	7.63	26 692.37	

Base

1020 CHF Bank account

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				163 070.00			163 070.00	
03.01.2020	3	Exchange operation CHF/ USD	1025	95.38		163 165.38	95.38		163 165.38	
05.01.2020	3	Payment received for sales invoice re. finished products	1100	30 600.00		193 765.38	30 600.00		193 765.38	
22.01.2020	5	Rent payment	6000		29 500.00	164 265.38		29 500.00	164 265.38	
30.01.2020	7	Payment received for invoice #131 for resale of products	1100	42 500.00		206 765.38	42 500.00		206 765.38	
31.01.2020	9	Payment of net salaries	5000		89 500.00	117 265.38		89 500.00	117 265.38	
31.01.2020	10	Social contributions	5700		12 530.00	104 735.38		12 530.00	104 735.38	
02.02.2020	11	Sales of products in cash - Invoice #202	3000	65 900.00		170 635.38	65 900.00		170 635.38	
02.02.2020	12	Payment received for invoice #120 for services rendered	3400	25 600.00		196 235.38	25 600.00		196 235.38	
04.02.2020	14	Rent payments received	7500	35 000.00		231 235.38	35 000.00		231 235.38	
10.04.2020		VAT 1 quarter 2015 payment	2200		10 758.70	220 476.68		10 758.70	220 476.68	
30.06.2020	15	Interest expense	6900		659.00	219 817.68		659.00	219 817.68	
31.12.2020		Total transactions		199 695.38	142 947.70	219 817.68	199 695.38	142 947.70	219 817.68	

Base

1024 EUR Bank account Euro

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				21 744.00			18 120.00	
02.01.2020	1	Payment inv. #560 for purchase abroad in Euro	4200		12 600.00	9 144.00		10 500.00	7 620.00	
03.01.2020	5	Transfer from USD1 account to EUR account	[*]	1 203.63		10 347.63	1 000.00		8 620.00	
31.01.2020	6	Exchange rate loss	6949		3.63	10 344.00			8 620.00	
31.12.2020	58	Computer invoice payment	1090		1 061.59	9 282.41		1 000.00	7 620.00	
31.12.2020		Total transactions		1 203.63	13 665.22	9 282.41	1 000.00	11 500.00	7 620.00	

Base

1025 USD Bank account USD1

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				12 496.55			13 300.00	
03.01.2020	3	Exchange operation CHF/ USD	1020		95.38	12 401.17		100.00	13 200.00	
03.01.2020	4	Transfer from USD1 to USD2 account	1026		953.84	11 447.33		1 000.00	12 200.00	
03.01.2020	5	Transfer from USD1 account to EUR account	[1024]		1 203.63	10 243.70		1 234.30	10 965.70	
03.01.2020	2	Payment inv. #250 for purchase abroad in USD	4000		8 546.30	1 697.40		9 600.00	1 365.70	
31.01.2020	6	Exchange rate loss	6949		447.46	1 249.94			1 365.70	
31.12.2020		Total transactions			11 246.61	1 249.94		11 934.30	1 365.70	

Base

1026 USD Bank account USD2

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
03.01.2020	4	Transfer from USD1 to USD2 account	1025	953.84		953.84	1 000.00		1 000.00	
31.12.2020		Total transactions		953.84		953.84	1 000.00		1 000.00	

Base

1060 CHF Bonds and stocks

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				26 000.00				26 000.00	
31.12.2020		Total transactions				26 000.00				26 000.00	

Base

1100 CHF Due from Clients or Debtors

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				6 200.00			6 200.00	
03.01.2020	1	Invoice #145 issued to customer White	3000	500.00		6 700.00	500.00		6 700.00	
05.01.2020	3	Payment received for sales invoice re. finished products	1020		30 600.00	-23 900.00		30 600.00	-23 900.00	
15.01.2020	4	Invoice #131 issued for sales of products	3200	42 500.00		18 600.00	42 500.00		18 600.00	
30.01.2020	7	Payment received for invoice #131 for resale of products	1020		42 500.00	-23 900.00		42 500.00	-23 900.00	
23.03.2020	6	Sale of goods - Invoice nr. 203	3200	12 000.00		-11 900.00	12 000.00		-11 900.00	
25.03.2020	7	Credit note on Invoice nr.203	3200		200.00	-12 100.00		200.00	-12 100.00	
31.03.2020	15	Invoice #145 issued for sales of products	3200			-12 100.00			-12 100.00	
31.12.2020		Total transactions		55 000.00	73 300.00	-12 100.00	55 000.00	73 300.00	-12 100.00	

Base

1109 CHF Provision for Doubtful Debts

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				-3 600.00			-3 600.00	
31.12.2020		Total transactions				-3 600.00			-3 600.00	

Base

1140 CHF Advances and loans

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				6 900.00			6 900.00		
31.12.2020		Total transactions				6 900.00			6 900.00		

Base

1176 CHF Withholding tax

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				3 650.00			3 650.00	
31.12.2020		Total transactions				3 650.00			3 650.00	

Base

1180 CHF Receivables from social insurances and social security institutions

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				9 630.00			9 630.00	
31.12.2020		Total transactions				9 630.00			9 630.00	

Base

1188 CHF Source tax

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				6 300.00			6 300.00	
31.12.2020		Total transactions				6 300.00			6 300.00	

Base

1190 CHF Various short-term receivables

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				2 630.00				2 630.00	
31.12.2020		Total transactions				2 630.00				2 630.00	

Base

1200 CHF Goods for resale

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				25 360.00			25 360.00	
31.12.2020		Total transactions				25 360.00			25 360.00	

Base

1210 CHF Raw materials

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				6 123.00			6 123.00	
31.12.2020		Total transactions				6 123.00			6 123.00	

Base

1220 CHF Auxiliary material

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				693.00				693.00	
31.12.2020		Total transactions				693.00				693.00	

Base

1230 CHF Consumables

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				1 360.00			1 360.00	
31.12.2020		Total transactions				1 360.00			1 360.00	

Base

1260 CHF Finished products

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				15 600.00			15 600.00	
31.12.2020		Total transactions				15 600.00			15 600.00	

Base

1270 CHF In-process products

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				63 000.00				63 000.00	
31.12.2020		Total transactions				63 000.00				63 000.00	

Base

1280 CHF Non-invoiced services

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				9 650.00			9 650.00		
31.12.2020		Total transactions				9 650.00			9 650.00		

Base

1300 CHF Prepaid expenses

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				1 200.00			1 200.00		
31.12.2020		Total transactions				1 200.00			1 200.00		

Base

1301 CHF Accrued income

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				6 930.00			6 930.00	
31.12.2020		Total transactions				6 930.00			6 930.00	

Base

1400 CHF Bonds and stocks

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				3 650.00			3 650.00		
31.12.2020		Total transactions				3 650.00			3 650.00		

Base

1440 CHF Loans

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				8 000.00			8 000.00	
31.12.2020		Total transactions				8 000.00			8 000.00	

Base

1480 CHF Investments

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				17 800.00			17 800.00	
31.12.2020		Total transactions				17 800.00			17 800.00	

Base

1500 CHF Machinery

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				15 900.00			15 900.00	
31.12.2020	16	Depreciation	6800		3 600.00	12 300.00		3 600.00	12 300.00	
31.12.2020		Total transactions			3 600.00	12 300.00		3 600.00	12 300.00	

Base

1510 CHF Office furniture and equipment

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				10 500.00			10 500.00		
31.12.2020		Total transactions				10 500.00			10 500.00		

Base

1520 CHF Office machinery, information and communication technology

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				8 650.00			8 650.00	
31.12.2020	58	Computer purchase in EUR	1090	928.51		9 578.51	928.51		9 578.51	
31.12.2020		Total transactions		928.51		9 578.51	928.51		9 578.51	

Base

1530 CHF Motor vehicles

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				8 400.00			8 400.00	
31.12.2020		Total transactions				8 400.00			8 400.00	

Base

1540 CHF Tools and equipment

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				9 600.00			9 600.00	
31.12.2020		Total transactions				9 600.00			9 600.00	

Base

1700 CHF Patents, know-how, licences, rights and development

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				29 979.94			29 979.94	
31.12.2020		Total transactions				29 979.94			29 979.94	

Base

1850 CHF Share capital, rights not paid or non-paid Foundation capital

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				300 000.00			300 000.00		
31.12.2020		Total transactions				300 000.00			300 000.00		

Base

2000 CHF Suppliers or creditors

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				-12 500.00			-12 500.00	
28.01.2020	6	Invoice rec'd for purchase of raw materials	4000	11 200.00		-23 700.00		11 200.00	-23 700.00	
29.01.2020	6	Invoice from supplier Smith & CO.	[*]		1 300.00	-25 000.00		1 300.00	-25 000.00	
30.01.2020	8	Received utilities invoice	4500		960.00	-25 960.00		960.00	-25 960.00	
31.12.2020		Total transactions		13 460.00		-25 960.00		13 460.00	-25 960.00	

Base

2030 CHF Deposits received

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				-6 000.00				-6 000.00	
31.12.2020		Total transactions				-6 000.00				-6 000.00	

Base

2100 CHF Due to banks short/term

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				-20 000.00			-20 000.00		
31.12.2020		Total transactions				-20 000.00			-20 000.00		

Base

2200 CHF VAT Due

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
31.03.2020		Charging quarterly automatic VAT	2201		10 758.70	-10 758.70		10 758.70	-10 758.70	
10.04.2020		VAT 1 quarter 2015 payment	1020	10 758.70			10 758.70			
31.12.2020		Total transactions		10 758.70	10 758.70		10 758.70	10 758.70		

Base

2201 CHF VAT according to VAT report

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
03.01.2020	1	[VAT/Sales tax] Invoice #145 issued to customer White	1100		35.75	-35.75		35.75	-35.75	
15.01.2020	4	[VAT/Sales tax] Invoice #131 issued for sales of products	1100		3 038.53	-3 074.28		3 038.53	-3 074.28	
28.01.2020	6	[VAT/Sales tax] Invoice rec'd for purchase of raw materials	2000	800.74		-2 273.54	800.74		-2 273.54	
29.01.2020	6	[VAT/Sales tax] Amount subj. to 7.70% VAT	[2000]	57.20		-2 216.34	57.20		-2 216.34	
29.01.2020	6	[VAT/Sales tax] Amount subj. to 3.70% VAT	[2000]	7.14		-2 209.20	7.14		-2 209.20	
29.01.2020	6	[VAT/Sales tax] Amount subj. to 2.50% VAT	[2000]	7.32		-2 201.88	7.32		-2 201.88	
30.01.2020	8	[VAT/Sales tax] Received utilities invoice	2000	68.64		-2 133.24	68.64		-2 133.24	
02.02.2020	11	[VAT/Sales tax] Sales of products in cash - Invoice #202	1020		4 711.51	-6 844.75		4 711.51	-6 844.75	
02.02.2020	12	[VAT/Sales tax] Payment received for invoice #120 for services rendered	1020		1 830.27	-8 675.02		1 830.27	-8 675.02	
03.02.2020	13	[VAT/Sales tax] Invoice for services re.ancillary activity	1000		900.84	-9 575.86		900.84	-9 575.86	
23.03.2020	6	[VAT/Sales tax] Sale of goods - Invoice nr. 203	1100		857.94	-10 433.80		857.94	-10 433.80	
25.03.2020	7	[VAT/Sales tax] Credit note on Invoice nr.203	1100	14.30		-10 419.50	14.30		-10 419.50	
31.03.2020	15	[VAT/Sales tax] Invoice #145 issued for sales of products	3200			-10 419.50			-10 419.50	
31.03.2020		Charging quarterly automatic VAT	2200	10 758.70		339.20	10 758.70		339.20	
31.12.2020	58	[VAT/Sales tax] Computer purchase in EUR	1090	71.49		410.69	71.49		410.69	
31.12.2020		Total transactions		11 785.53	11 374.84	410.69	11 785.53	11 374.84	410.69	

Base

2210 CHF Other short-term debts

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				-21 010.00			-21 010.00		
31.12.2020		Total transactions				-21 010.00			-21 010.00		

Base

2300 CHF Accrued expenses

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				-2 500.00				-2 500.00	
31.12.2020		Total transactions				-2 500.00				-2 500.00	

Base

2330 CHF Short-term provisions

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				-15 000.00			-15 000.00		
31.12.2020		Total transactions				-15 000.00			-15 000.00		

Base

2400 CHF Due to banks

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance			-25 600.00				-25 600.00		
31.12.2020		Total transactions			-25 600.00				-25 600.00		

Base

2420 CHF Financial leasing commitments

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				-8 900.00				-8 900.00	
31.12.2020		Total transactions				-8 900.00				-8 900.00	

Base

2430 CHF Debenture loans

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				-59 000.00			-59 000.00	
31.12.2020		Total transactions				-59 000.00			-59 000.00	

Base

2500 CHF Other long-term debts (non-onorou)

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				-22 960.00			-22 960.00		
31.12.2020		Total transactions				-22 960.00			-22 960.00		

Base

2600 CHF Provisions

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				-13 070.00			-13 070.00	
31.12.2020		Total transactions				-13 070.00			-13 070.00	

Base

2800 CHF Equity partner A at the beginning of the year

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				-81 976.49			-81 976.49		
31.12.2020		Total transactions				-81 976.49			-81 976.49		

Base

2810 CHF Contributions to equity/equity withdrawals partner A

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance			-200 000.00				-200 000.00		
31.12.2020		Total transactions			-200 000.00				-200 000.00		

Base

2820 CHF Private account partner A

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				-25 000.00			-25 000.00	
31.12.2020		Total transactions				-25 000.00			-25 000.00	

Base

2831 CHF Profit / Loss for the year partner A

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				-16 500.00			-16 500.00		
31.12.2020		Total transactions				-16 500.00			-16 500.00		

Base

2850 CHF Equity sponsor A at the beginning of the year

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				-89 000.00			-89 000.00	
31.12.2020		Total transactions				-89 000.00			-89 000.00	

Base

2860 CHF Contributions to equity/equity withdrawals sponsor A

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance			-150 000.00				-150 000.00	
31.12.2020		Total transactions			-150 000.00				-150 000.00	

Base

2870 CHF Private account sponsor A

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020		Initial balance				-30 000.00			-30 000.00	
31.12.2020		Total transactions				-30 000.00			-30 000.00	

Base

2881 CHF Profit / Loss for the year sponsor A

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount	Type
01.01.2020		Initial balance				-12 600.00			-12 600.00		
31.12.2020		Total transactions				-12 600.00			-12 600.00		

Base

3000 CHF Earnings from own products

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
03.01.2020	1	Invoice #145 issued to customer White	1100		464.25	-464.25		464.25	-464.25	
02.02.2020	11	Sales of products in cash - Invoice #202	1020	61 188.49	-61 652.74		61 188.49	-61 652.74		
31.12.2020		Total transactions		61 652.74	-61 652.74		61 652.74	-61 652.74		

Base

3200 CHF Earnings from resale

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
15.01.2020	4	Invoice #131 issued for sales of products	1100		39 461.47	-39 461.47		39 461.47	-39 461.47	
23.03.2020	6	Sale of goods - Invoice nr. 203	1100		11 142.06	-50 603.53		11 142.06	-50 603.53	
25.03.2020	7	Credit note on Invoice nr.203	1100	185.70		-50 417.83	185.70		-50 417.83	
31.03.2020	15	Invoice #145 issued for sales of products	1100			-50 417.83			-50 417.83	
31.12.2020		Total transactions		185.70	50 603.53	-50 417.83	185.70	50 603.53	-50 417.83	

Base

3400 CHF Earnings from services rendered

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
02.02.2020	12	Payment received for invoice #120 for services rendered	1020		23 769.73	-23 769.73		23 769.73	-23 769.73	
31.12.2020		Total transactions			23 769.73	-23 769.73		23 769.73	-23 769.73	

Base

4000 CHF Raw materials

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
03.01.2020	2	Payment inv. #250 for purchase abroad in USD	1025	8 546.30		8 546.30	8 546.30		8 546.30	
28.01.2020	6	Invoice rec'd for purchase of raw materials	2000	10 399.26		18 945.56	10 399.26		18 945.56	
29.01.2020	6	Amount subj. to 7.70% VAT	[2000]	742.80		19 688.36	742.80		19 688.36	
31.12.2020		Total transactions		19 688.36		19 688.36	19 688.36		19 688.36	

Base

4200 CHF Expenses for goods for resale

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
02.01.2020	1	Payment inv. #560 for purchase abroad in Euro	1024	12 600.00		12 600.00	12 600.00		12 600.00	
29.01.2020	6	Amount subj. to 2.50% VAT	[2000]	292.68		12 892.68	292.68		12 892.68	
31.12.2020		Total transactions		12 892.68		12 892.68	12 892.68		12 892.68	

Base

4400 CHF Third party expenses

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
29.01.2020	6	Amount subj. to 3.70% VAT	[2000]	192.86		192.86	192.86		192.86	
31.12.2020		Total transactions		192.86		192.86	192.86		192.86	

Base

4500 CHF Energy consumption for production

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
30.01.2020	8	Received utilities invoice	2000	891.36		891.36	891.36		891.36	
31.12.2020		Total transactions		891.36		891.36	891.36		891.36	

Base

5000 CHF Salaries

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
31.01.2020	9	Payment of net salaries	1020	89 500.00		89 500.00	89 500.00		89 500.00	
31.12.2020		Total transactions		89 500.00		89 500.00	89 500.00		89 500.00	

Base

5700 CHF Contribution to old age insurance and unemployment

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
31.01.2020	10	Social contributions	1020	12 530.00		12 530.00	12 530.00		12 530.00	
31.12.2020		Total transactions		12 530.00		12 530.00	12 530.00		12 530.00	

Base

6000 CHF Rental

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
22.01.2020	5	Rent payment	1020	29 500.00		29 500.00	29 500.00		29 500.00	
31.12.2020		Total transactions		29 500.00		29 500.00	29 500.00		29 500.00	

Base

6580 CHF Licenses and updates

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
03.01.2020	2	Purchase in cash USD foreing newspaper	1000	7.63		7.63	7.63		7.63	
31.12.2020		Total transactions		7.63		7.63	7.63		7.63	

Base

6800 CHF Depreciation and value adjustments of fixed assets

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
31.12.2020	16	Depreciation	1500	3 600.00		3 600.00	3 600.00		3 600.00	
31.12.2020		Total transactions		3 600.00		3 600.00	3 600.00		3 600.00	

Base

6900 CHF Financial costs

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
30.06.2020	15	Interest expense	1020	659.00		659.00	659.00		659.00	
31.12.2020		Total transactions		659.00		659.00	659.00		659.00	

Base

6949 CHF Exchange rate loss

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
01.01.2020	1	Exchange rate diff. not calculated the previous year	1090	100.00		100.00	100.00		100.00	
31.01.2020	6	Exchange rate loss	1024	3.63		103.63	3.63		103.63	
31.01.2020	6	Exchange rate loss	1025	447.46		551.09	447.46		551.09	
31.12.2020		Total transactions		551.09		551.09	551.09		551.09	

Base

7000 CHF Non-operating revenue

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
03.02.2020	13	Invoice for services re.ancillary activity	1000		11 699.16	-11 699.16		11 699.16	-11 699.16	
31.12.2020		Total transactions			11 699.16	-11 699.16		11 699.16	-11 699.16	

Base

7500 CHF Corporate real estate revenues

Date	Doc	Description	C-Acct.	Debit CHF	Credit CHF	Balance CHF	Debit Currency	Credit Currency	Balance Currency	Amount Type
04.02.2020	14	Rent payments received	1020		35 000.00	-35 000.00		35 000.00	-35 000.00	
31.12.2020		Total transactions		35 000.00	-35 000.00			35 000.00	-35 000.00	