



# DeMaSy ERP software

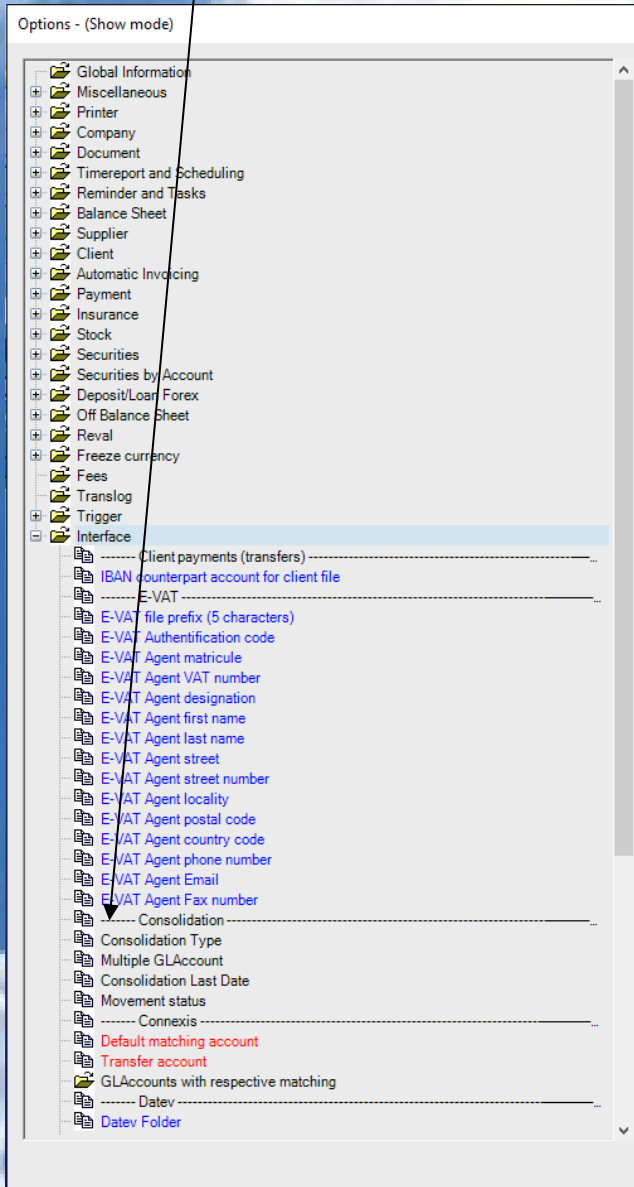
## DeMaSy - CONSOLIDATION

### SUMMARY

- Creation of a new consolidating entity from a standard.
- Set of capital currency.
- Creation of accounting periods (calendar years) compatible with consolidated entities.
- Consolidated chart of accounts will consist of the original accounts with a suffix (DbId of the original file)
- Opening balances of consolidated entities are automatically set through an initial accounting entry in the consolidating entity.
- First consolidation is exporting all entries of the consolidated entities comprised in the specify periods. All consolidation process launched after the first one will work by difference. All entries not yet consolidated and all modified entries will be consolidated.
- Allocation of accounts to the financial statements captions will be done automatically if financial statements layouts of consolidated entities are identical to the one of the consolidating entity.
- For audit trail purposes all entries will have two numbers in the consolidating entity. One unique entry number corresponding to the original entry number in the original consolidated entity and one unique entry in the consolidating entity.
- All consolidation entries will consist of miscellaneous entries. Control accounts are not used as such.

## PREPARATION OF THE CONSOLIDATED COMPANY CONSOLIDANT

1. User creates a new company from a standard.
2. User creates required accounting periods (calendar years) in the consolidating entity
3. User set the capital currency of the consolidated entity (consolidation currency)
4. User set the options of the consolidated entities





CONSOLIDATION TYPE: Option to indicate in each entity whether the company is consolidated or consolidating

Consolidation Type:

None

Database to consolidate (source)

Consolidated database (target)

MULTIPLE GLACCOUNT:

Multiple GLAccount

If the option is checked DeMASy will create a separate chart of account for each consolidated entity in the consolidating entity (Account Number + DbId)  
If the option is not checked a compatible chart of account should be prepared by the user in the consolidating entity. If ever an account from a consolidated entity does not exist in the consolidating entity DeMaSy creates it.

CONSOLIDATION LAST DATE

This field will store the last consolidation date for information purposes.

MOVEMENTS STATUS: Allow to retrieve the original status of each entry

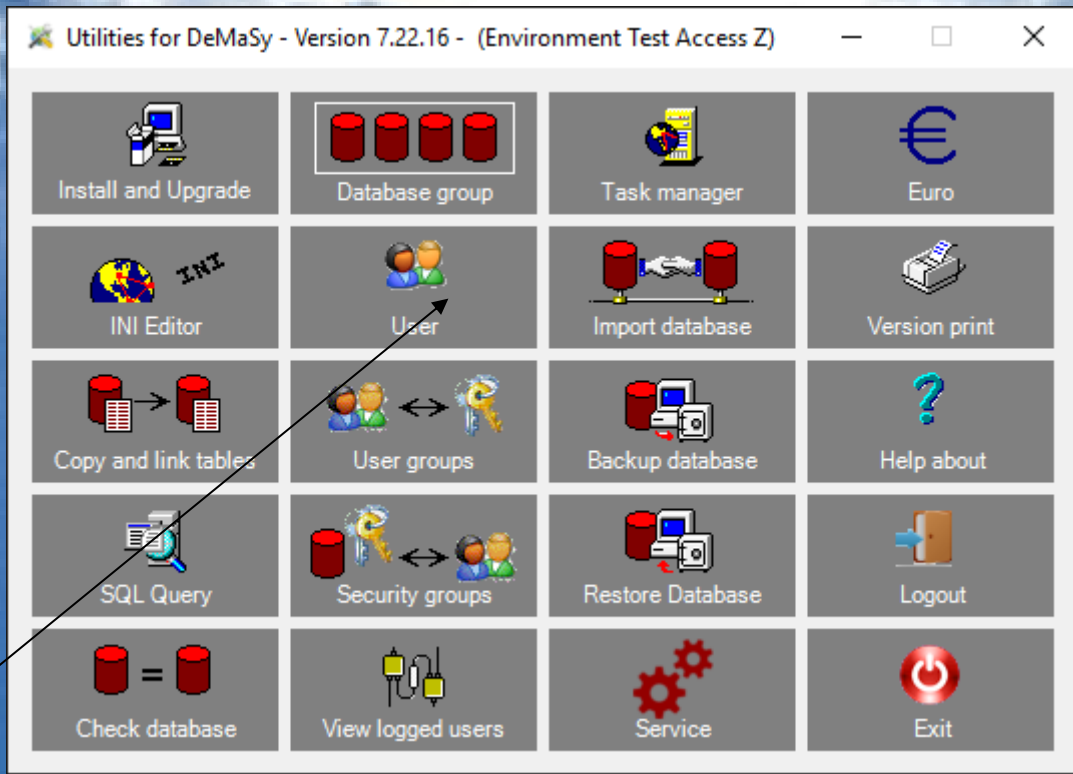
Movement status:

Include on consolidation

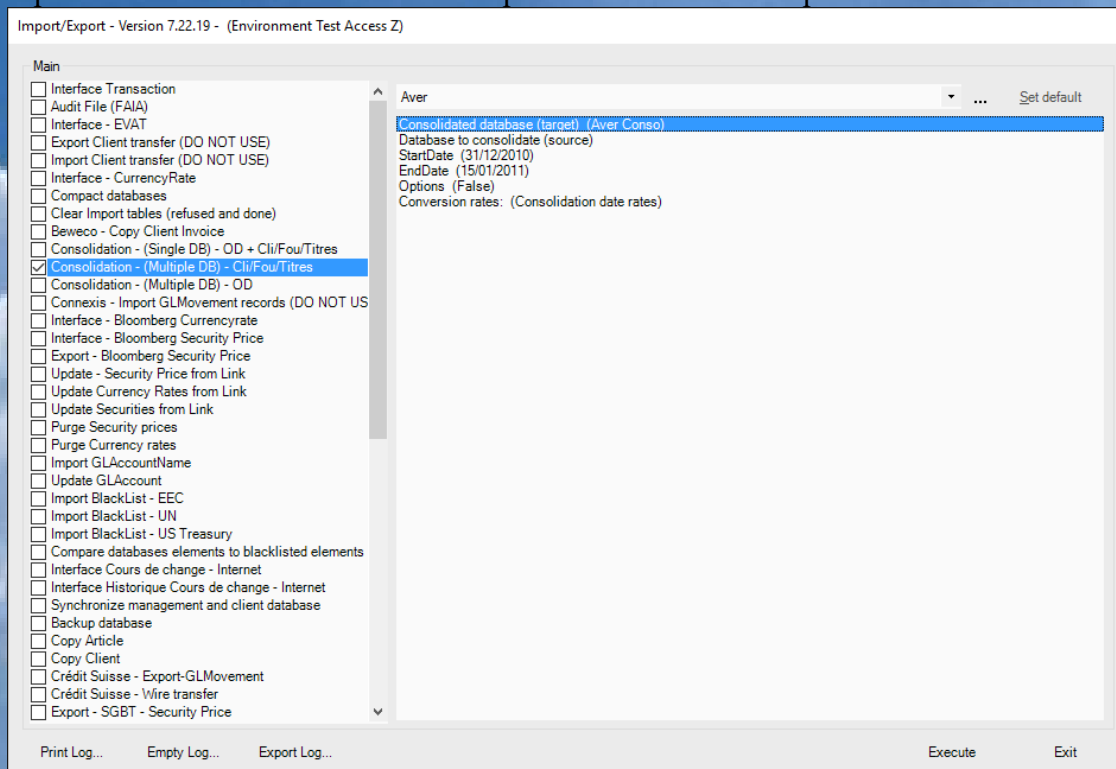
Not include on consolidation

This options allows user to keep the status of the original entry in the consolidated entity.

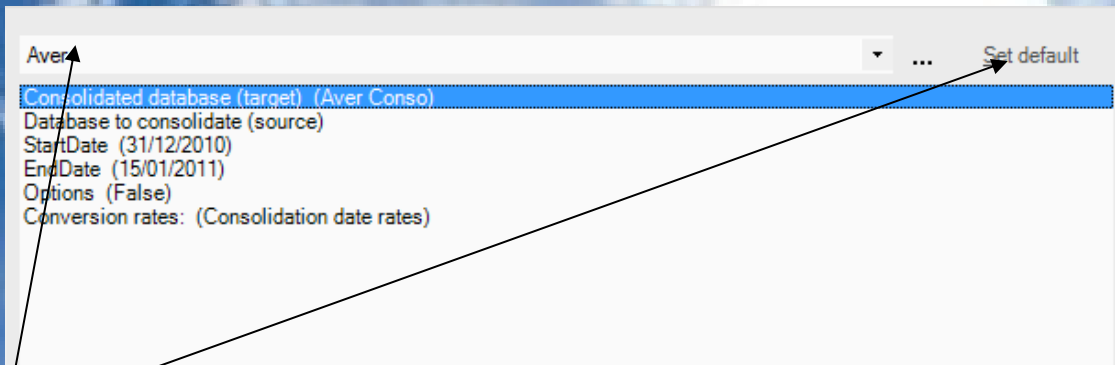
## CONSOLIDATION PROCESS



Import database load the consolidation process and the related parameters.



PARAMETERS TO COMPLETE



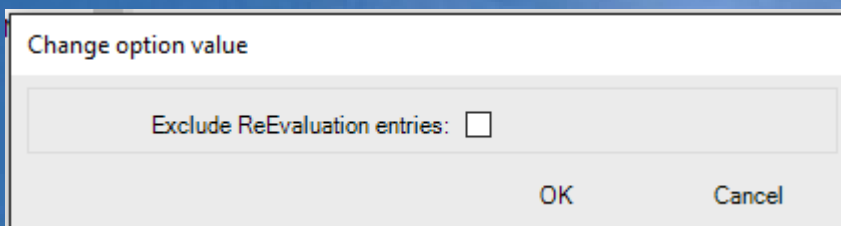
On top user can save the consolidation parameters for the selected entities under a name for future reference (each consolidation process should receive a name).

CONSOLIDATED DATABASE (TARGET) : user select the CONSOLIDATING ENTITY

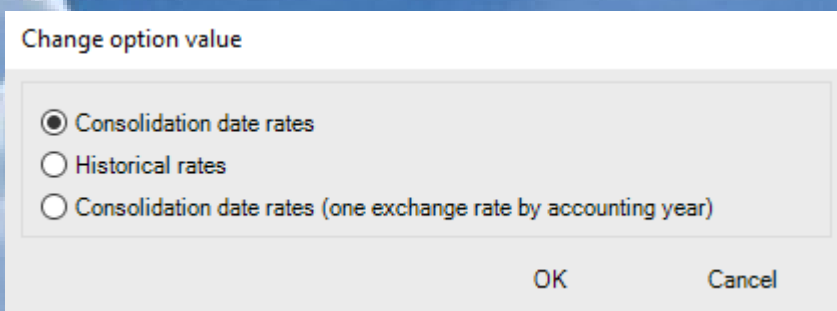
DATABASE TO CONSOLIDATE (SOURCE) : User select the CONSOLIDATED ENTITIES

STARTDATE and ENDDATE : user specify the period to consolidate

OPTION : user can exclude revaluation entries of the scope of the consolidation



CONVERSION RATES



CONSOLIDATION DATE RATES

The rates used to consolidate transactions of the consolidated entities having a different capital currency than the consolidating entity will be the rates prevailing at the date of the consolidation.

HISTORICAL RATES

The rates used will be the rates prevailing at the date of each transaction of the consolidated entities.

CONSOLIDATION DATE RATES (ONE EXCHANGE RATE BY ACCOUNTING YEAR)

The rates used will be the date prevailing at each calendar year (or period) end.





## CONSOLIDATING COMPANY

General Ledger Movements - (Show mode)

Period: 2010      AVER ASSOCIA

Entry number: 1

Client...     Supplier...     Financial...     Debit total: 55.841,56 EUR  
 Batch      Credit total: 55.841,56 EUR

Date: 31/12/2010      VAT Date: 31/12/2010

Status: Closed

Misc. Operation

D/C	Account number	Amount (EUR)	
D	608112-19, Electricité	524,86	Reprise - Pertes et Profit mouvements 2010
Currency: EUR			
D	608112-19, Electricité	524,86	Reprise - Pertes et Profit mouvements 2010
D	60814-19, Carburants - Mazout Chauffage	3.426,17	Reprise - Pertes et Profit mouvements 2010
D	61112-19, Loyers et charges locatives - Locations immobilières - Bâtiment A	500,00	Reprise - Pertes et Profit mouvements 2010
D	612211-19, Autres charges externes - Entretien et réparations Sur Immeuble	3.392,40	Reprise - Pertes et Profit mouvements 2010
D	612212-19, Autres charges externes - Entretien et réparations - Sur installation...	108,21	Reprise - Pertes et Profit mouvements 2010
D	61312-19, Commissions et courtages sur ventes	1.062,50	Reprise - Pertes et Profit mouvements 2010
D	613411-19, Honoraires Notaire	3.017,17	Reprise - Pertes et Profit mouvements 2010
D	61341-19, Honoraires juridiques	3.100,00	Reprise - Pertes et Profit mouvements 2010
D	61342-19, Honoraires comptables et d'audit	1.692,11	Reprise - Pertes et Profit mouvements 2010
D	6144-19, Primes d'assurance - Assurance risque d'exploitation - Incendie	1.201,02	Reprise - Pertes et Profit mouvements 2010
D	61515-19, Frais de marketing et de publicité - Catalogues et imprimés et public...	287,00	Reprise - Pertes et Profit mouvements 2010
D	61531-19, Frais postaux et frais de télécommunications - Timbres	7,30	Reprise - Pertes et Profit mouvements 2010
D	61532-19, Frais postaux et télécommunications - internet	480,60	Reprise - Pertes et Profit mouvements 2010
D	6187-19, Cotisations aux associations professionnelles	600,00	Reprise - Pertes et Profit mouvements 2010
D	61881-19, Charges externes diverses - Petit équipement	99,00	Reprise - Pertes et Profit mouvements 2010
D	63313-19, Dot aux corr de val sur immobilisations corporelles - Constructions	12.286,68	Reprise - Pertes et Profit mouvements 2010
D	6332-19, Dot aux corr de val sur immobilisations corporelles - Installations tech...	238,91	Reprise - Pertes et Profit mouvements 2010
D	6462-19, Autres charges d'exploitation - TVA non déductible	5.905,34	Reprise - Pertes et Profit mouvements 2010
D	65522-19, Charges financières - Intérêts bancaires sur opérations de financem...	7.997,21	Reprise - Pertes et Profit mouvements 2010
D	6554-19, Charges financières - Intérêts sur des ent liées et sur des ent avec le...	6.225,00	Reprise - Pertes et Profit mouvements 2010
D	6581-19, Autres charges financières - Différence sur virement	9,25	Reprise - Pertes et Profit mouvements 2010
D	658-19, Charges financières - Autres charges financières	467,79	Reprise - Pertes et Profit mouvements 2010
D	6688-19, Autres charges exceptionnelles diverses	2.000,00	Reprise - Pertes et Profit mouvements 2010
D	6811-19, Autres impôts - Impôt sur la fortune	123,50	Reprise - Pertes et Profit mouvements 2010
D	688-19, Autres impôts et taxes - Taxes communales	1.089,54	Reprise - Pertes et Profit mouvements 2010
C	485-19, Comptes de régularisation - Comptes transitoires ou d'attente - Passif	32.243,93	Reprise - Pertes et Profit mouvements 2010
C	70821-19, Locations - Loyer immobilier	23.520,00	Reprise - Pertes et Profit mouvements 2010
C	7556-19, Produits financiers - Autres intérêts et escomptes - Escomptes obtenus	77,63	Reprise - Pertes et Profit mouvements 2010

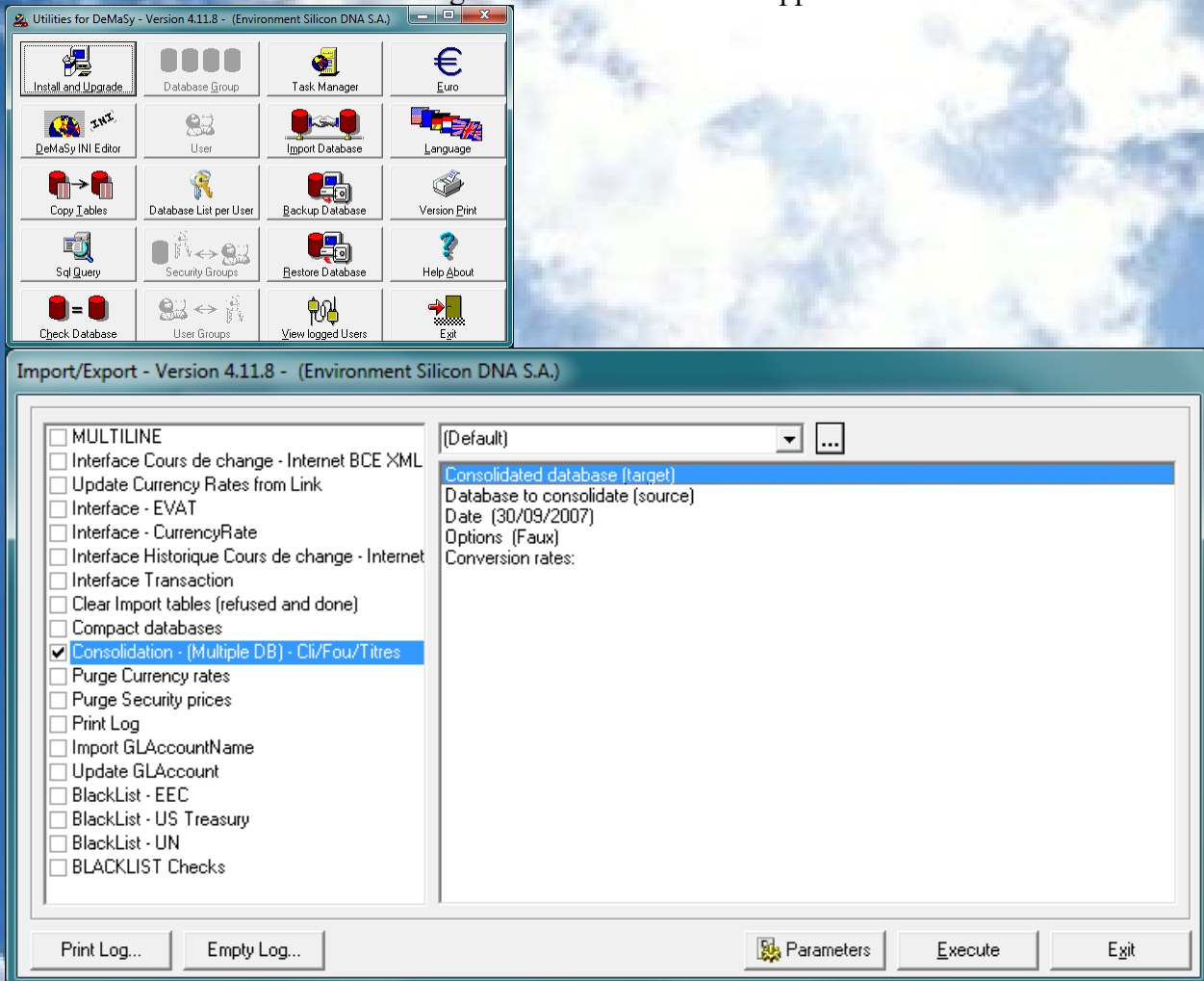
Once consolidated user can select entries in the consolidating entity or the entries from the consolidated entities.

At each consolidation process all adjusting entries can be posted in the consolidating entity for IFRS purposes (if there is only one consolidated entity) or intercompany transactions and minority interest treatment.

NB: Client and Supplier invoices and securities portfolio can be consolidated.

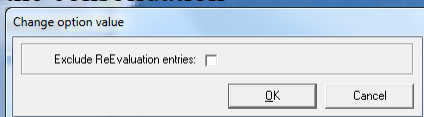
## MODULE CONSOLIDATION

Consolidation module has been designed as an interface. The application utilities is used to access this module.



### PARAMETERS OF CONSOLIDATION :

- Consolidated database (target): By clicking on the **PARAMETERS** button user can select the target database
- Database to consolidate (source): By clicking on the **PARAMETERS** button user can select the source database
- Date: By clicking on the **PARAMETERS** button user can specify the date of the consolidation
- Options: By clicking on the **PARAMETERS** button User can exclude the reevaluation accounting entries from the consolidation



### Conversion rates:

By clicking on the **PARAMETERS** button user can choose to use the exchange rates as at the date of the consolidation, the historical exchange rates or one rate by accounting period. The exchange rates are the rates existing in the application (see parameters).

