USER'S GUIDE COMPANY MANAGEMENT SYSTEM

CONTENTS

INTENDED USE

The tool is a generic template wizard designed for:

1. Accounting management and following analysis of revenues and expenses for small and medium-sized enterprises by account and groups of analytical accounts.
2. Independent development and customization.

The tool is designed as a finished open-source product.

DESCRIPTION

The tool allows to:

1. Plan current activities of small and middle-sized businesses for 356 days period
2. Post daily transactions of revenues and expenses for 365 days period.
3. Revenue and expense items allow to consider transactions for recognition:
    a. by accounts
    b. by analytic characters
4. Employees payroll accounting
5. The tool allows to generate the following reports:
    a. Planned revenues and costs for 365 days period, by months:
        i. Products or product groups revenues
        ii. Analytical costs accounting
    b. Current state of account. Current calculated value of cash considering all entered transactions of revenues and expenses allocated to the specific account.
    c. Cash flow. The calculated difference in revenues and expenses, by accounts by months.
    d. Expenses by analytical accounts. The amount of expenses grouped under recognized analytical accounts by months.
    e. Revenues by analytical accounts. The amount of incomes grouped under recognized analytical characters by months.
    f. Summary report on revenue and expense by month.

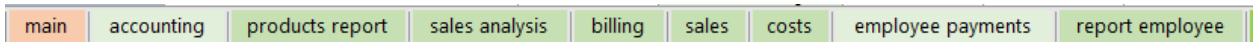   g. Employees payroll accounting

    h. Consider opening balance

TECHNICAL REQUIREMENTS

The tool is designed in standard MS Excel file without macros and plugs-in. In order to use the tool on PC or MAC there should be MS Excel 2010 – (365)2016, 2019 software installed. There are no hardware requirements to APM.

For file navigation the following two methods can be used:

1. Excel standard sheets

| main | accounting | products report | sales analysis | billing | sales | costs | employee payments | report employee |

2. Special navigation option is located at each sheet at the left part of the screen with titles of targeted sections $\Longrightarrow$

There are 17 purposeful sections in the tool (Excel sheets)

1. **current transactions**
2. **planning**
3. planned revenues
4. planned expenses
5. calendar
6. sales effectiveness
7. sales analysis
8. revenue
9. expenses
10. total
11. account activity
12. **main setup**
13. **reference**
14. **exchange rates**
15. **accrual**
16. **list of employees**
17. report
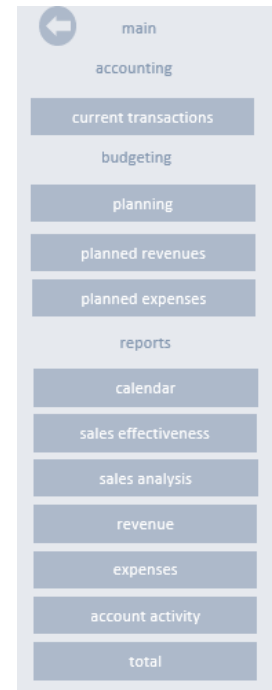
The sections for information adding and changing are:

- current transactions
- planning
- main setup
- reference
- exchange rates
- accrual
- list of employees

IMPORTANT! The rest sections are not subject to manual operations. All information in those sections are aggregated automatically.

1. To start working with the tool go to "Initial data" section and set "Start date of planning" of current operations. See the picture below.⇓

2. In this section set the opening balance by accounts.

3. To define the names of accounts is possible in "Reference" section. See the pic.

4. In this section define the names of analytical accounts (A) Revenue, (B) Expense, (C) divisions, (D) Commodity groups. Analytical data allows to analyze the revenue and expense structure with actual data of current financial activity.

   IMPORTANT! Names of "revenue" and "expense" tables are not to be changed.

A

add & edit
analytics sale ▾
undefined
analytics 1
analytics 2
analytics 3
analytics 4

B

add & edit
analytics cost ▾
undefined cost
marketing
lease
communal
IT
banking
other
employee benefits
commission to intermediari
storage of products
other marketing costs

C

add & edit
devision ▾
undefined
business unit 1
business unit 2
business unit 3
business unit 4
business unit 5
business unit 6

D

add & edit
product ▾
undefined
product
service
contract
project
item

5. IMPORTANT! There are service lists (tables) in Reference which structure and designation are not recommended to change.
Example:

unchangeable
type ▾
_undefined
revenue
cost
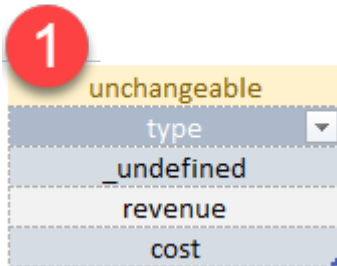
1. Go to "Planning" section. The table is consisted of two blocks:

    (1) New information adding or existing one changing.

    (2) "Calendar" informational block by days within one year

The Calendar displays the days during the period from the date indicated in "Initial data" in "start date of planning" field + 365 days if there selected the "calendar year" option (see picture below) or till the end of the current year if there selected "till the end of the year" accounting variant.

Start date of planning	January 2019
planning period	before the end of the year ▾ to D:

before the end of the year
business year

2. Data input interface is a table with 11 columns (see the pic.)

Item type	name	prise	qty	total	currency	periodicity	analytics	start date	period	end data
drop-down	manual	manual	manual	auto	drop-down	drop-down	drop-down	manual	manual	auto
revenue	deomo plan product 1	1,000.00	1	1,000.00	USD	weekend	product	Jan-1-2019		Dec-31-2019
revenue	deomo plan product 2	2,000.00	1	2,000.00	USD	once a week	service	Feb-1-2019		Dec-31-2019
revenue	deomo plan service	5,000.00	1	5,000.00	USD	workday	project	Apr-1-2019		Dec-31-2019
cost		500.00	1	500.00	USD	workday	product cost	Jan-1-2019		Dec-31-2019
cost		5,000.00	1	5,000.00	USD	weekend	marketing	Feb-1-2019		Dec-31-2019
cost		3,000.00	1	3,000.00	USD	once a week	storage of products	Apr-1-2019		Dec-31-2019
undefined				-	USD	undefined	undefined	Apr-1-2019		Dec-31-2019
undefined				-	USD	undefined	undefined	Apr-1-2019		Dec-31-2019

    (1) *[dropdown list]* Define the type of item: "revenues" or "expenses".

    (2) *[manual input, text]* Provide a brief description of the item.

    (3) *[manual input, figure]* Indicate the value of transaction amount.

    (4) *[manual input, figure]* Indicate the quantitative value

    (5) *[auto, figure]* The amount is calculated automatically.

    (6) *[dropdown list]* The currency of revenue or expense item. It automatically converts input value into selected currency of accounting.

    (7) *[dropdown list]* It allows to define the distribution rule of calculation amounts (5). It allows to quickly and flexibly plan the schedule of planned revenues and expenses. It is also possible to quickly set the distribution:

i. One-time

ii. Once a week

iii. Business days

iv. Weekend

v. Once a month

vi. Daily

weekend	▼
undefined
once
once a week
workday
weekend
once a month
everyday

(8) *[dropdown list]* Define an analytical group.
Important! For each item of "revenue" or "expense" type there corresponds own set of analytical accounts. The lists can be redefined in "References" section.

(9) *[manual input, date]* Specify the date of transaction in mm-dd-yy format

(10) *[manual input, number]* There is a possibility to restrict application of amounts within the specified time period. The value shall be assigned in months.

(11) *[auto, date]* Automatically calculated the ending date of the amount application. By default, it is equal to the planning period.

User can check the planned "revenue" and "expense" operations right in "Calendar" section (see the pic.)

periodicity		start date	period	end data	Jan-1-2019 Tue	Jan-2-2019 Wed	Jan-3-2019 Thu	Jan-4-2019 Fri	Jan-5-2019 Sat	Jan-6-2019 Sun	Jan-7-2019 Mon	Jan-8-2019 Tue	Jan-9-2019 Wed	Jan-10-2019 Thu	Jar
drop-down		manual	manual	auto											
weekend	✓	Jan-1-2019		Dec-31-2019	1,000.00	-	-	-	1,000.00	1,000.00	-	-	-	-	
once a week	✓	Feb-1-2019		Dec-31-2019	-	-	-	-	-	-	-	-	-	-	
workday	✓	Apr-1-2019		Dec-31-2019	-	-	-	-	-	-	-	-	-	-	
workday	✓	Jan-1-2019			500.00	500.00	500.00	500.00	-	-	500.00	500.00	500.00	500.00	
weekend	✓	Feb-1-2019		Dec-31-2019	-	-	-	-	-	-	-	-	-	-	
once a week	✓	Apr-1-2019		Dec-31-2019	-	-	-	-	-	-	-	-	-	-	

Information on accounting transactions can be added similar to the planning procedure.

Go to "Current transactions" section to start accounting.
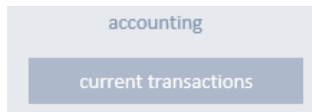
1. Information input interface is a table with 12 columns (see the pic.):

1 Item type	2 Transaction type	3 name	4 prise	5 qty	6 total	7 currency	8 division	9 analytics	10 accounts	11 product analytics	12 Date of recording
drop-down	drop-down	manual	manual	manual	auto	drop-down	drop-down	drop-down	drop-down	drop-down	manual
revenue	fact	demo sale	4,442.00	4	17,768.00	USD	business unit 1	analytics 1	cash	product	Jan-3-2019
cost	fact	demo expenses	3,618.00	1	3,618.00	USD	business unit 2	IT	cashless	service	Jan-11-2019
cost	fact	demo expenses	2,660.00	1	2,660.00	USD	business unit 3	communal	cashless	contract	Jan-25-2019
revenue	fact	demo sale	12,900.00	1	12,900.00	USD	business unit 1	analytics 1	cashless	product	Jan-28-2019
cost	fact	demo expenses	2,466.00	3	7,398.00	USD	business unit 2	marketing	cashless	service	Jan-30-2019
cost	fact	demo expenses	4,877.00	1	4,877.00	USD	business unit 3	outsource	cash	contract	Feb-2-2019

(1) *[dropdown list]* Define the type of item: "revenue" or "expense".

(2) *[dropdown list]* Payment schedule planning, indicate "plan" or "fact" type of transaction.

(3) *[manual input, text]* Provide a brief description of the item.

(4) *[manual input, figure]* Specify the value of transaction amount.

(5) *[manual input, figure]* Indicate the quantitative value.

(6) *[auto, figure]* The amount is calculated automatically

(7) *[dropdown list]* The currency of revenue or expense item. It automatically converts the input value into selected currency of accounting.

(8) *[dropdown list]* Define the division relevant to the operation. The list of divisions is available in Reference.

(9) *[dropdown list]* Define an analytical group.
Important! For each item of "revenue" or "expense" type there corresponds own set of analytical accounts. The lists can be redefined in "References" section.

(10) *[dropdown list]* Transaction account. Upon identification of account and depending on a type of transaction there will either receipts or expenditures transaction be performed on this account.

(11) *[dropdown list]* Commodity group. It allows to allocate the current "receipts" or "expenditure" transactions to the specific commodity group. It is used for the following analysis.

(12) *[manual input, date]* Set the date of operation in mm.dd.yy format.

In result of performed operations, the tool automatically forms the reports

CALENDAR

The calendar of planned revenues and expenses for a week period.

The future periods transactions can be planned in "Current transactions" section (1).

Item type	Transaction type	name	prise	qty	total	currency
список	список	manual	manual	manual	auto	список
revenue	fact	demo sale	5,052.00	1	5,052.00	USD
cost	fact	demo expenses	1,129.00	1	1,129.00	USD
cost	fact	demo expenses	4,559.00	1	4,559.00	USD
revenue	plan	demo sale	5,748.00	1	5,748.00	USD
cost	plan	demo expenses	3,027.00	1	3,027.00	USD
cost	plan	demo expenses	2,417.00	1	2,417.00	USD
cost	plan	demo expenses	731.00	1	731.00	USD
revenue	plan	demo sale	996.00	1	996.00	USD
cost	plan	demo expenses	2,905.00	1	2,905.00	USD
cost	plan	demo expenses	3,288.00	1	3,288.00	USD
revenue	plan	demo sale	8,818.00	1	8,818.00	USD
revenue	plan	demo sale	2,664.00	1	2,664.00	USD
cost	plan	demo expenses	65.00	1	65.00	USD
cost	plan	demo expenses	322.00	1	322.00	USD
cost	plan	demo expenses	3,789.00	1	3,789.00	USD
undefined	undefined				-	USD

The planned operations are not included to the current operating activities. Go to "Calendar" section and analyze the revenues and expenses by planned operations, make sure they not result in cash gap. The calendar is planned for 7 days from the current date (1). In the table (2) the forecast is generated. On the diagram (3) the areas of concern can be visually evaluated.

Plan for the week

current period: from 20-May-19 to 26-May-19

today	20 May 2019
balance	75,036.00

	Mon	Tue	Wed	Thu	Fri	Sat	Sun
	20 May 2019	21 May 2019	22 May 2019	23 May 2019	24 May 2019	25 May 2019	26 May 2019
planned sales	5,748.00	-	-	996.00	-	8,818.00	2,664.00
planned costs	-	3,027.00	3,148.00	-	6,193.00	-	-
Total	80,784.00	77,757.00	74,609.00	75,605.00	69,412.00	78,230.00	80,894.00

ACCOUNTS ACTIVITY

This report reflects the activity and state of accounts

(1) [accounts]
(2) [current state of account]
(3) [the amounts of opening balance by accounts]
(4) [current information by accounts and by months]
(5) [structure of state of accounts expressed as percentage]

| ① accounts	⑤ Structure	② Total	③ openning balance December 2018	January 19	February 19	March 19	④ April 19	May 19	June 19
Total		**75,036.00**	**-**	**16,992.00**	**48,832.00**	**71,352.00**	**75,036.00**	**-**	**-**
undefined	-	-		-	-	-	-	-	-
cash	29.49%	22,128.00	-	17,768	15,840	— 11,480	-	-	-
cashless	14.21%	10,665.00	-	— 776	16,000	-	— 4,559	-	-
account Trust bank	43.81%	32,871.00	-	-	-	34,000	— 1,129	-	-
account 2	-	-	-	-	-	-	-	-	-
account 3	12.49%	9,372.00	-	-	-	-	9,372	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-

REVENUES

Go to "Revenues" section to analyze revenues

Revenues can be analyzed:

(1) By division
(2) By products or another analytical characteristic
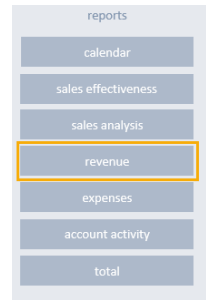
Revenue structure
report 2019 year

Report description
The report collects data from "Accounting" and "Revenue plan" sections and calculates revenues by months by sales analysts or by products.

division
☑ on | undefined | Data retrieval by division is on   ①

selection filter
drop-down
| by analyst | ②

(1) [analytical group]
(2) [current state of amount by groups]
(3) [total sum of opening balances]
(4) [current information by groups and by months, plan, fact, deviation]
(5) [revenues structure by analytical groups expressed as percentage]

by analyst	Structure	Total	Openning balance December 2018		January 19	February 19	March 19	April 19	May 19
				plan	9,000.00	16,000.00	20,000.00	126,000.00	133,000.00
				Δ	⬆ +70.65%	⬆ +66.80%	⬆ +41.18%	⬇ — 92.56%	⚪ +0.00%
Total		122,240.00	-	fact	30,668.00	48,200.00	34,000.00	9,372.00	-
undefined	-	-			-	-	-	-	-
analytics 1	79.24%	96,868.00			30,668.00	32,200.00	34,000.00	-	-
analytics 2	20.76%	25,372.00			-	16,000.00	-	9,372.00	-
analytics 3	-	-			-	-	-	-	-
analytics 4	-	-			-	-	-	-	-
	-	-			-	-	-	-	-

EXPENSES

Expenses can be analyzed:

(1) By division

Cost structure
report 2019 year

Report description
The report collects data from "Accounting" and "Cost plan" sections and calculates expenses by months by analysts.

	division	
☑ on	undefined	Data retrieval by division is on ①

(1) [analytical group]
(2) [current state of amount by group]
(3) [current information by groups and by months, plan, fact, deviation]
(4) [structure of state of groups expressed as percentage]

| analytics	Structure	Total		January 19	February 19	March 19	April 19	May 19
			plan	11,500.00	55,000.00	60,500.00	66,000.00	63,500.00
			Δ	ⓘ +15.91%	● — 70.25%	● — 81.02%	● — 91.38%	● +0.00%
ИТОГО		47,204.00	fact	13,676.00	16,360.00	11,480.00	5,688.00	-
undefined cost	-	-		-	-	-	-	-
marketing	15.67%	7,398.00		7,398.00	-	-	-	-
lease	4.86%	2,294.00		-	2,294.00	-	-	-
communal	15.29%	7,219.00		2,660.00	-	-	4,559.00	-
IT	17.37%	8,199.00		3,618.00	4,581.00	-	-	-
banking	0.32%	150.00		-	-	150.00	-	-
other	2.39%	1,129.00		-	-	-	1,129.00	-
employee benefits	13.64%	6,438.00		-	4,608.00	1,830.00	-	-
commission to intermedia	-	-		-	-	-	-	-
storage of products	-	-		-	-	-	-	-

TOTAL

(1) [title of group of final values]
(2) [current-date total]
(3) [current information by months]
(4) [Planned revenue, deviation, actual (fact) revenue]
(5) [Planned expenses, deviation, actual (fact) expenses]
(6) [Plan of expected R-E, deviation, fact R-E]
(7) [Planned CF, deviation, actual (fact) CF]

designation	current period May-20-19	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19
Revenue plan	304,000	9,000	16,000	20,000	126,000	133,000	118,000	131,000	129,000	122,000
deviation	17.2%	+ 70.65%	+ 66.80%	+ 41.18%	— 92.56%	+ 0.00%	+ 0.00%	+ 0.00%	+ 0.00%	+ 0.00%
Revenue	122,240	30,668	48,200	34,000	9,372	-	-	-	-	-
Cost plan	256,500	11,500	55,000	60,500	66,000	63,500	72,000	66,500	68,000	70,50
deviation	-45.4%	+ 15.91%	— 70.25%	— 81.02%	— 91.38%	+ 0.00%	+ 0.00%	+ 0.00%	+ 0.00%	+ 0.00%
costs	47,204	13,676	16,360	11,480	5,688	-	-	-	-	-
Plan for the end of period	47,500	— 2,500	— 39,000	— 40,500	60,000	69,500	46,000	64,500	61,000	51,500
deviation	104.6%	+ 114.71%	+ 222.49%	+ 279.84%	— 93.86%	+ 0.00%	+ 0.00%	+ 0.00%	+ 0.00%	+ 0.00%
Closing balance	75,036	16,992	31,840	22,520	3,684	-	-	-	-	-
CF plan	— 100,500	— 2,500	— 41,500	— 82,000	— 22,000	47,500	93,500	158,000	219,000	270,500
deviation	136.1%	+ 114.71%	+ 184.99%	+ 214.92%	+ 129.32%	+ 36.70%	+ 0.00%	+ 0.00%	+ 0.00%	+ 0.00%
current CF	287,248	16,992	48,832	71,352	75,036	75,036	-	-	-	-

ACCRUALS AND STAFF RECORDS

The tool allows to employee payroll calculations

1. Define the list of employees in order to start working. Go to (1) "List of employees" section
2. Fill in the fields row-by-row:
   - (1.) Employee's name
   - (2.) Position. Reference field. The list of positions can be defined in Reference.
   - (3.) Date of Hire.
   - (4.) Division. The list of divisions can be defined in Reference.
   - (5.) Date of termination. Operations after the specified date are restricted.
   - (6.) Salary. Reference field.
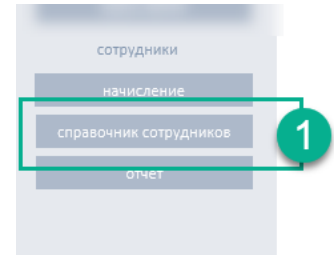
List of employees

Description
Fill in consistently the list of employees. Key fields, Name, Hire date, division, date of termination.

№пп	Employee's name or ID	position	Hire date	division	Date of termination	salary
auto	manual	drop-down	manual	drop-down	manual	manual
1	Oliver	Head	1-Jan-2019	business unit 1		1,000
2	Jacob	accountant	2-Jan-2019	business unit 1		900
3	Olivia	accountant	3-Jan-2019	business unit 1		800
4	Jack	engineer	4-Jan-2019	business unit 1		700
5	Amelia	advertising specialist	4-Jan-2019	business unit 1	3/1/2019	700
6	Ava	seller	4-Jan-2019	business unit 1		700
	undefined		4-Jan-2019	undefined		700
	undefined		4-Jan-2019	undefined		700
	undefined		4-Jan-2019	undefined		700

3. After completing the list of employees go to "Accruals" section.

Employee Payments

today :May 20 2019

dismissed employees

payment date	employee status	Empoyee's name or ID	сумма	вид начисления	подразделение	1-Jan-2019	2-Jan-2019	3-Jan-2019	4-Jan-2019	5-Jan-2019	6-Jan-2019	7-Jan-2019
manual	auto	drop-down	manual	drop-down	auto	Tue	Wed	Thu	Fri	Sat	Sun	Mon
Jan-1-2019		Oliver	300	prepayment	business unit 1	300.00	-	-	-	-	-	-
Mar-9-2019		Jacob	200	prepayment	business unit 1	-	-	-	-	-	-	-
Feb-5-2019		Amelia	100	prepayment	business unit 1	-	-	-	-	-	-	-
Mar-1-2019		Olivia	400	prepayment	business unit 1	-	-	-	-	-	-	-
Apr-1-2019		Amelia	500	prepayment	business unit 1	-	-	-	-	-	-	-
May-1-2019		Ava	700	prepayment	business unit 1	-	-	-	-	-	-	-
Jun-1-2019		Jacob	500	prepayment	business unit 1	-	-	-	-	-	-	-
Jul-1-2019		Oliver	300	prepayment	business unit 1	-	-	-	-	-	-	-
Jun-19-2019		Ava	400	prepayment	business unit 1	-	-	-	-	-	-	-
		undefined		не определено	undefined	-	-	-	-	-	-	-
		undefined		не определено	undefined	-	-	-	-	-	-	-

4. In "Accruals" section add information for operating reasons:
   - (1.) *[manual input]* Date of operation.
   - (2.) *[dropdown list]* Name or ID of employee.
   - (3.) *[manual input]* Accrual amount.
   - (4.) *[manual input]* The type of accrual (advance payment|salary).
   - (5.) *[automatic input]* Division.
   - (6.) *[automatic input]* All information on the current accruals are aggregated in Calendar automatically.
   - (7.) *[automatic input]* The field reflects the current state of employee.

5. The report is automatically formed as information is added. The report contains information on an employee's payroll accounting (1). Information is aggregated totally (2) for the whole period and by months (3). The report allows to view relevant lists of employees and accruals by using "Division" filter (4) to view relevant lists of employees and accruals.

## Labour remuneration

today :May 20 2019

division
business unit 1

④

| Empoyee's name or ID	Total	January 19	February 19	March 19	April 19	May 19	June 19	July 19	August 19	September 19	October 19
Total		**300.00**	**100.00**	**600.00**	**-**	**700.00**	**900.00**	**300.00**	**-**	**-**	**-**
Oliver	**600.00**	300.00	-	-	-	-	-	300.00	-	-	-
Jacob	**700.00**	-	-	200.00	-	-	500.00	-	-	-	-
Olivia	**400.00**	-	-	400.00	-	-	-	-	-	-	-
Jack	**-**	-	-	-	-	-	-	-	-	-	-
Amelia	**100.00**	-	100.00	-	-	-	-	-	-	-	-
Ava	**1,100.00**	-	-	-	-	700.00	400.00	-	-	-	-

It is important once only and in advance to set the lists of accounts and would rather **not to change their titles** during the work.

1. When added to Reference, the lists of analytical groups and accounts are automatically included to Reports.
2. When changing the title of the item of analytical accounting they shall be redefined in Planning and Accounting section. The tool will assist and inform on irrelevant items.
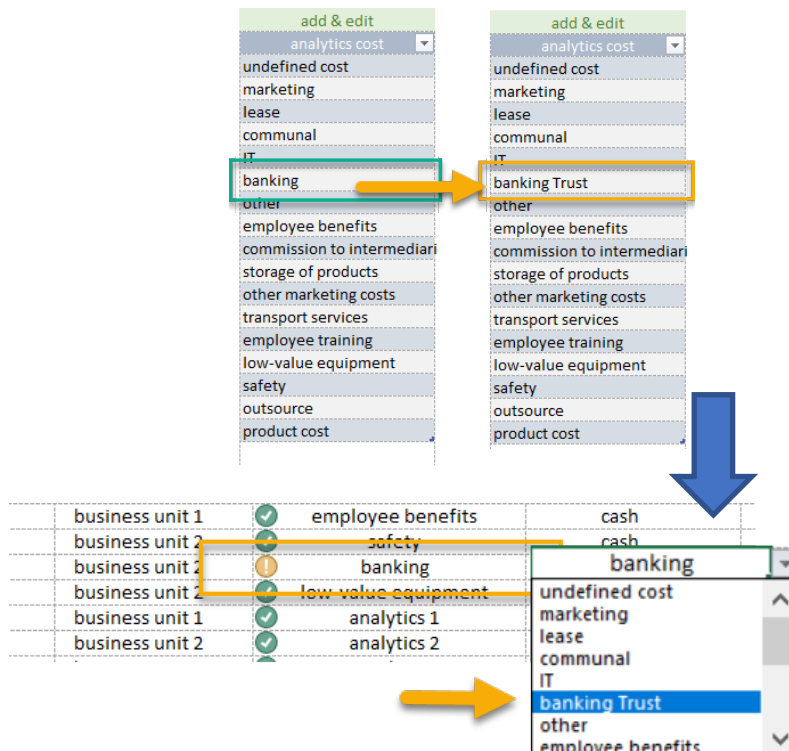
3. **Extension of Planning and Accounting sections or the answer to "how to add new rows?" question.**
   By default, all formulas are specified in restricted Excel diapason. The initial quantity of rows in Planning section is 63; in Accounting section there are 85 rows. When the lowest limit of ready rows is reached, it can be extended at User's discretion.
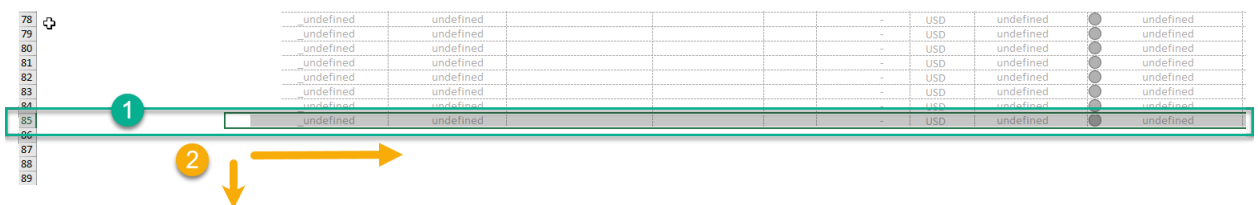
4. The formulas are ready to copy. To add new rows with formulae, perform the following actions:
   a. With a mouse select diapason of the **last row** of the table (2) till the end of the cells with formulae
   b. Find the auto-complete marker at the lower right corner of the first cell of the last selected column. Press and hold the left button of the mouse on this point and draw it further down the column.
   Excel will copy formulae and add them to the extended diapason automatically.

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