



Opening balance

To transfer the closing balance of the real accounts, debtors and creditors from one accounting year to another, you have to execute an opening balance (= OB) in the new accounting year.

First of all we create a new accounting year in our example:

Basic data => Company index => Address record

After you have entered/chosen the client's number, change to the "Accounting years" tabpage.

Now enter the beginning and the ending of the new accounting year. The program takes the last 2 digits of the year within the field to-date and uses them as "accounting year". (2009 => 09 = 9)

You have to check „OB“ if you want to execute an opening balance in the new accounting year.

With F10 you can save the new accounting year. It will appear in the list below.

accounting year	prev. year	acc. year		permission		OB	13 period	closed
year		from	to	from	to			
2		01.01.2002	31.12.2002			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3		01.01.2003	31.12.2003			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4		01.01.2004	31.12.2004			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
5		01.01.2005	31.12.2005			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6		01.01.2006	31.12.2006			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7		01.01.2007	31.12.2007	1	12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8		01.01.2008	31.12.2008	1	12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9		01.01.2009	31.12.2009	1	12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



To execute the opening balance in the new accounting year you have to login into the new year.

File => Change client/year

Enter your username and password, choose the corresponding client and the new accounting year "9" and click "Ok".

Logon Eurofib for Windows

User: JOHN Q. PUBLIC
Password: *****

Client: 999 Accounting year: 9

test

01.01.2009 - 31.12.2009

Ok
Cancel

license
Licensed to: **Schmidhuber EDV Software Ges.m.b.H.**
Number: **10048** from **16.04.2004**

Copyright© Schmidhuber EDV Software Ges.m.b.H. www.schmidhuber.com

ODBC / eurofib Version: 6.4.834 29.08.2008 11:38:18



For the opening balance you need a special voucher type.

Basic data => Company index => Voucher types

You have to define „opening balance“ as type of accounting and enter the opening balance account as contra-account.

Voucher types

General Invoice Cash

voucher type: OB
title: Opening balance
creation: 29.08.2008 ENG
change: 29.08.2008 ENG

type of accounting: opening balance (highlighted)
construction mana (dropdown)
active: acc. structure:

account:
default: debit (dropdown)
contra-acc: 9700 (highlighted) Opening balance:

foreign currency:
voucher date: buying rate: average exch. price:
posting date: selling rate:
fixed date: average rate:

voucher no. increase: Std. (dropdown)
last: 0
control:
copy from: none (dropdown)

options:
copy posting text: discount entry:
selection of bank connection: costs / assignment:
archive entry:
assignment: BEW - Beträge *-1:

options of clearing:
clear OI:
input invoice number:
Sort: voucher date (dropdown)
display: ext vou number (dropdown)

service date:
default service date: from voucher date (dropdown)



If you need the opening balance incl. cost centres, you have to do the following additional settings:

Please notice, that the same functionality is also available for cost units and the handling is exactly the same.

Cost accounting => Basic data => Definitions

Change to the tabpage „Cost centre“ and activate the check on „opening balance with cost centres“

Additional you have to enter a default cost centre. This cost centre will be used for possible differences between balance of an account and the posted cost centres (if there are some postings without cost centres)

length	title	sum
5	Cost centre	<input type="checkbox"/>

Total length 5

input format
p00000

OnLine Check - Error is raised - posting not allowed

Batch Check - Warning is raised - posting allowed

Eröffnungsbilanz mit Kostenstellen 10000



Additional you have to define, which real accounts should be posted with cost centres on the opening balance.

Basic data => Accounts data => Real accounts

The screenshot shows the 'Real accounts basic data' window for account 0200 (MACHINES). The account is active and has a balance structure of 110/23. The 'EB mit Kostenstellen' checkbox is checked and highlighted with a red box. The account is also marked as an asset and has a balance structure of 110/23. The account description is '3. Maschinen u.maschinelle Anlagen'.

account no.	0200	matchcode	MACHINES	creation	20.05.1989	SYS
				change	01.09.2008	ENG
Title 1	Machines			acc. structure ident.	<input type="checkbox"/>	
Title 2				active	<input checked="" type="checkbox"/>	
tax type		tax code		cash	<input type="checkbox"/>	
compression:	none			main acc.		
foreign currency			EB mit Kostenstellen <input checked="" type="checkbox"/>	gross	<input type="radio"/>	net <input type="radio"/>
entry cost centre	<input checked="" type="checkbox"/>	cost centre default		cost type		
entry cost unit	<input type="checkbox"/>	cost unit default	///			
open items	<input type="checkbox"/>	total	none	OI clearing by	none	
quantity sign						
asset	<input checked="" type="checkbox"/>					
friedensmark group						
selection fields	Konzernkonto IAS Gliederun					
balance structure	110/23	3. Maschinen u.maschinelle Anlagen				
group structure	/					

All other real accounts will be posted without cost centres.



Now you have done all needed settings for the OB-transfer and you can post the opening balance.

Posting => OB-transfer

Sicht	Bezeichnung	Konto	Belegart
0	Standard		EB

posting

posting date: 01.01.2009
voucher date: 01.01.2009
posting text: Open balance
archive:

restrictions

delete OB:
real accounts:
debtors:
creditors:

protocol type

total:
error:

processing

protocol:
booking:

Select the voucher type for the opening balance and enter a posting text. Now you have to choose for which accounts the opening balance should be booked (real accounts, debtors, creditors). After you have selected the protocol type and processing you start the opening balance with F11.



You can execute the opening balance more than once in the same year (e.g. due to later postings in the previous year) and you have 2 different possibilities:

- 1) Start the OB-transfer the same way as described above again.
The program will recognize an already posted opening balance and will cancel the postings where the closing balance of the previous year doesn't match with the opening balance and post them again correctly.

Disadvantage: You have more than one OB-rows on the involved accounts

- 2) You delete an already posted OB before.
To do so, activate the check on „delete OB“ and start the program with F11. The application will delete all opening balances (real accounts, debtors, creditors). After the successful deletion you can execute the OB-transfer as described above.