DATEV

International Data Transfer
with DATEV Converter

As of 10 | 2020

Contents

GoBD [1]	
International controlling	
Annual accounts	

DATEV Converter
International Data Transfer Solution for

- German parent companies with foreign subsidiaries
- German subsidiaries with a foreign parent company

Reporting	Consolidation	Audits
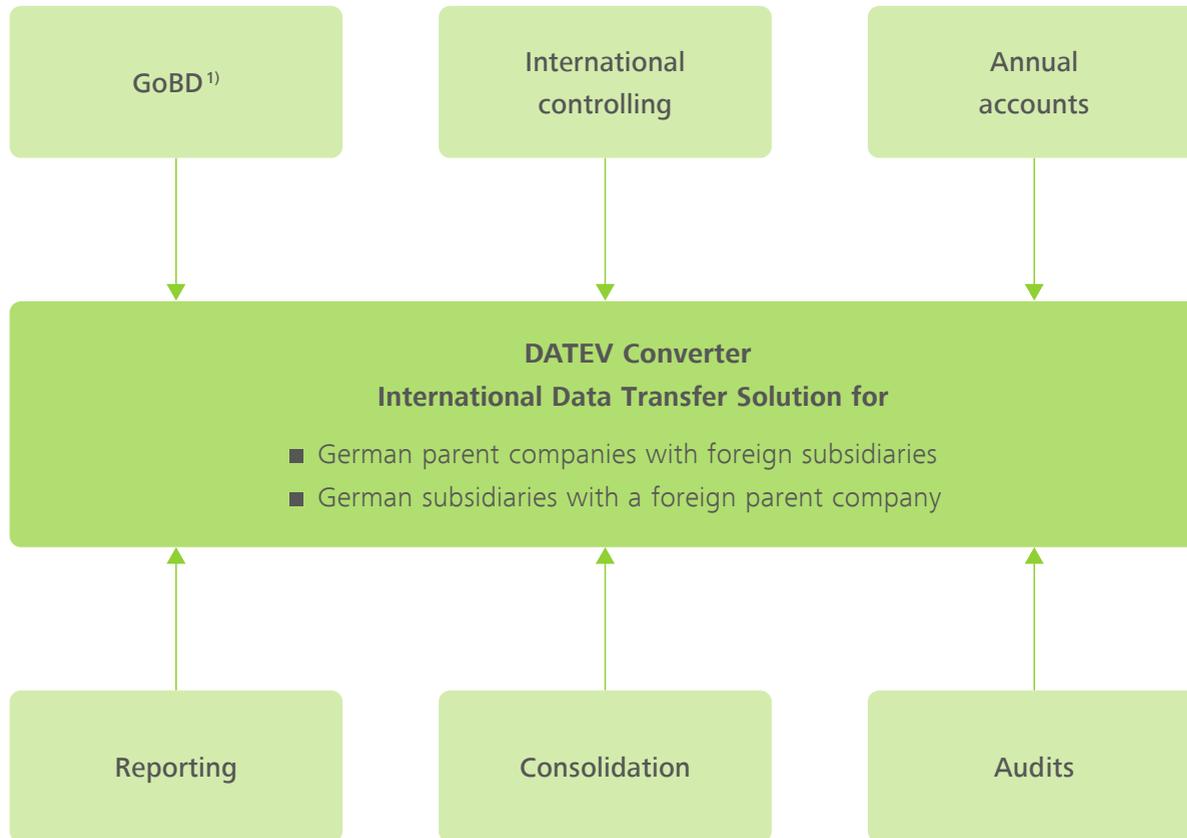
International data transfer in accordance with DATEV Accounting

Contact

In case of any questions about the scope of services, please contact your converter team.

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Internet	www.datev.com/controlling
E-mail	international@datev.de

[1] Principles for properly maintaining and storing books, records and documents in electronic form and for data access.

International Data Transfer with DATEV Converter

German companies with foreign facilities, branches, and subsidiaries are faced with the challenge of compiling their accounting data into a central database for company-wide controlling and reporting.

With **DATEV Converter**, you and your clients who are active in foreign countries can access central databases. Inbound and outbound transactions are on the rise for both German and foreign companies, which also increases the requirements of international controlling for German companies that do business in foreign countries, for example. Additionally, things get significantly more complex when different international accounting programs are being used. When dealing with the international controlling process, business owners cannot lose sight of the important business financial figures of all of their companies – both domestically and abroad. Clearly laid-out figures help create trust and contribute to the achievement of company objectives.

With its DATEV Converter, DATEV offers companies that operate globally a solution for international data transfer – for convenient and efficient global reporting and controlling.

In this brochure, we summarize the most important advantages, show you examples of the process to introduce this solution, and provide an overview of what you will need to do in order to prepare.

Our solution for the international transfer of data makes it possible to access a central, uniform database within the DATEV Accounting programs [1]. This means that the parent company in Germany can count on data flows from subsidiaries in foreign countries and the structures and functionalities of the program that creates the assessment interlocking the way they are supposed to – just like well-oiled gears. For seamless processing in the departments sending and receiving the data, both domestically and abroad.

Financial accounting data of foreign companies is displayed using the familiar and tried-and-true DATEV reporting tools DATEV Business Reports and DATEV Controlling Report.

Business Reporting (DATEV BWA)

- Comprehensive information for the assessment of the economic position of the company

- Financial accounting figures are compressed and prepared according to business aspects as a basis for a company analysis

DATEV Controlling Report / DATEV Controlling Report mobile [2]

- Early recognition of peculiarities in corporate figures

- Ability to react quickly

- Greater predictability when planning

- Optimum preparation for controlling meetings

- Using the DATEV App, all data is available on mobile devices or as a Web-based offering

This enables you and your clients to take advantage of a myriad of benefits:

Advantages for International Controlling

- Familiar handling and display of financial accounting data from subsidiaries in the DATEV Accounting software of the parent company

- Use of the familiar business reports for controlling from DATEV Accounting software (e.g. Business Report and Controlling Report)

- Comparability of the report data between the subsidiary and the parent company

- Customized charts of accounts with transfer of the accounts to the items of the annual accounts of the parent company

- Time saved and errors minimized through automated data transfer

- Extrapolation of the data to the annual accounts and consolidation

[1] DATEV Solution for Small and Medium-Sized Enterprises Invoice and DATEV Accounting (Enterprise) or DATEV Consultancy Accounting.
[2] Prerequisites for implementation for mobile devices are a contract for DATEV Enterprise online and a database in DATEV Report Packages Accounting online.

The structure and process of the international controlling example project schedule can be applied to other scenarios.

The questionnaires at the parent company and subsidiaries can also be directed more specifically towards the information requirements for the different applications of the solution, which eliminates the need to collect the data more than once.

Of course, the various application scenarios can be combined – simultaneously or one after another. Synergy effects can be used intelligently and – quickly and with minimal effort – targeted towards achieving the best possible results.

A corresponding adjustment of the DATEV solution supports the consulting of clients who are active in other countries by allowing access to the appropriate DATEV servicing programs – thus creating the perfect interplay.

For example:

Preparing and Creating Annual Accounts

- Voluntary group reports

- Legally required consolidated financial statements

- Simple addition or removal of new companies

- Update of companies

- For annual financial statements, electronic balance sheet, or pre-audit of annual financial statements, sets of individual items are available

- Subsequent acceptance of changes in the annual financial statements of the group companies in an already existing consolidated report

- Acceptance of new subsidiaries or the removal of subsidiaries

Reporting

- Special templates for easy creation of the consolidated report

- Document templates for consolidated financial statements, consolidated notes, and group management reports

- Document templates for group audit reports

- Consolidation overview

- Consolidated reports (consolidated balance sheet and consolidated P+L)

- Balance sheets / profit and loss statements for the group and the individual subsidiaries

Consolidation

- Consolidation of investments

- Consolidation of intercompany balances

- Consolidation of income and expense

- Elimination of profits and losses

- Elimination of investment income

Audits

- Data allocation in accordance with the GoBD is made possible

Profitability

Programs from different developers do not need to be connected for data conversion, for the creation of controlling reports, and for carrying out all work ranging from the creation of annual financial statements to compliance with the German GoBD[1]. This saves money and increases the profitability of all inter-connected applications.

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[1] Grundsätze zur ordnungsmäßigen Führung und Aufbewahrung von Büchern, Aufzeichnungen und Unterlagen in elektronischer Form sowie zum Datenzugriff (principles for proper bookkeeping and storage of books, records, and documents in electronic form as well as for data access).
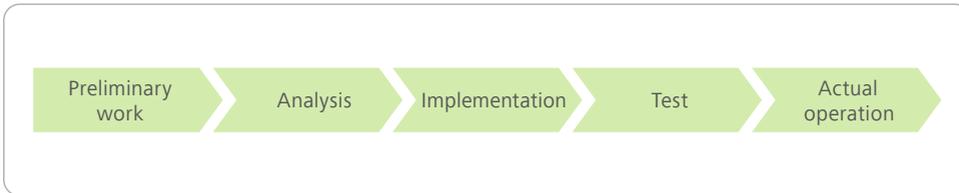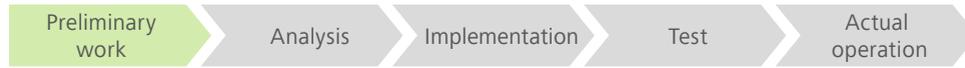
Fast and secure implementation is guaranteed by our disciplined project management team. Our experienced specialists will accompany you through each phase of the project and integrate the international data transfer solution perfectly into the infrastructure and administrative processes already in use at the company. The solution is configured according to your company's needs and handed over for use in your actual business tasks.

The implementation of DATEV Converter is divided into five project phases, which are shown here in the project schedule as an example for use in international controlling.
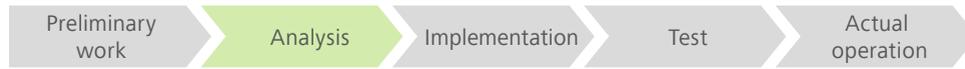
The Five Project Phases

Preliminary work › Analysis › Implementation › Test › Actual operation

First Project Phase Preliminary Work

| Preliminary work | Analysis | Implementation | Test | Actual operation |

Steps	Explanation
1 First Meeting – Getting to Know Each Other	■ In person at your company or online ■ Which programs do the companies involved work with? ■ Description of test data and making it available to DATEV
2 Determining the Objective of the Data Transfer	■ Possible objectives: – Parent company continues to carry out accounting in the transferred database – When should it be launched for actual use? ■ Clarifying areas of use, for example: – Reporting – Consolidation – Annual accounts ■ Audits

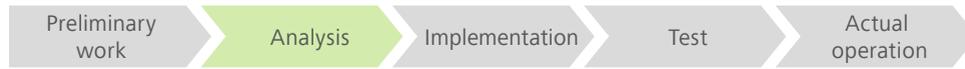| Steps	Explanation
3 Determining Responsible Parties and Technical Contacts in All Participating Companies	■ Will there be project management groups?
4 Project Kickoff	■ Launch of the project with information for all participating departments and people about the objectives to be achieved, the people involved, and the structure of the project

Second Project Phase Analysis

| Preliminary work | Analysis | Implementation | Test | Actual operation |

Steps	Explanation
5 Carrying Out a Status Quo Analysis	■ Process the questionnaires on the parent company and subsidiary (see page 13 ff.)
6 Assessment of the Technical and Functional Feasibility	■ Objective: Can the accounting data of the foreign company be exported? ■ Review of construction of accounting entries (e. g. one or two lines; contra account information, control key?)
7 Documentation of the Software Used	■ Name, manufacturer, version, year ■ Is software documentation available?

Steps	Explanation
8 Data	■ Scope of data: opening balance sheet, list of current account balances (monthly or annually) ■ Cycle: – How often should the data be converted? – Should data be overwritten (so that subsequent changes in previous months are taken on) or supplemented? ■ Currency translation rates: annually, monthly, or another cycle? ■ Cost centers yes / no – OPOS (open item bookkeeping): yes / no – Export of chart of accounts and subledger account master data?

Second Project Phase Analysis

| Preliminary work | Analysis | Implementation | Test | Actual operation |

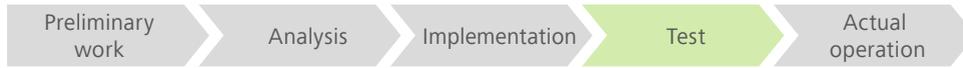| Steps	Explanation
9 Description of the Data Export Procedure	■ Which data can be exported, and how?
10 Cost Accounting	■ See questionnaire regarding clarification of cost accounting
11 Chart of Accounts	■ Target chart of accounts? ■ Chart of accounts of the foreign company? ■ Length of the general ledger accounts? ■ Fiscal year? ■ Are there accounting provisions? ■ Is there a description of the account contents? ■ Is there a translation?

Third Project Phase Implementation

Preliminary work	Analysis	Implementation	Test	Actual operation

Steps	Explanation
12 Installation of the Conversion Program	Installation of the data transfer solution at the foreign or parent company
13 Training for Data Transfer, Data Import, and Account Restatement	■ To add the account restatement
14 Creation of Account Restatement	■ Observe one-to-one allocation if reports with alternate account numbers in DATEV (Consultancy) Accounting are desired ■ Observe the FAQ ■ Discuss account updates (who does what?)
15 Creating Task and Process Descriptions; Establishing Documentation	■ Who does what, and when? Repository?
16 Accounting Provisions	■ Reviewing and determining accounting provisions

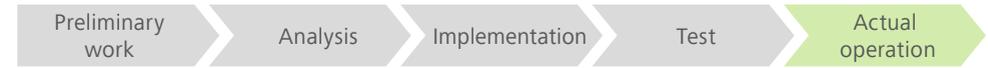| Steps	Explanation
17 Individual Reports	■ For example, uniform and individual BWA (business reports) for all foreign companies is possible as a special consultation
18 Data Security	■ Observe and, if necessary, set up (DATEV SmartCard encryption)

Fourth Project Phase Test

| Preliminary work | Analysis | Implementation | Test | Actual operation |

Steps	Explanation
19 Test of Data Import after Conversion	■ Can the data be read? ■ Is the read data complete and correct? ■ Does it meet the requirements?

## Fifth Project Phase Actual Operation

| Preliminary work | Analysis | Implementation | Test | Actual operation |

Steps	Explanation
20 Kickoff of Actual Operation	■ Beginning of the productive operation of the conversion program
21 Execution of Data Transfers	■ Transfer of data by the client or tax consultant within the agreed-upon time frames (monthly, quarterly, annually, or individually)
22 Support	■ Electronic service upon request

As part of a detailed discussion at your office, and with the help of the question-naires, we first want to learn all there is to know about data structures, accounting rules, and the charts of accounts used at your company. Our goal with this initial discussion and the questionnaire is to determine relevant basic information so that we can, together with the analysis of initial test data, make you a concrete offer for the implementation of DATEV Converter. This serves as the basis upon which we are able to provide you with the complete recording and transfer of the figures relevant to controlling from the foreign subsidiary to the German parent company or to the German subsidiary of the foreign parent company. And you can count on that.

Along with our DATEV experts, representatives from the company and from the responsible tax consultancy take part in this analysis.
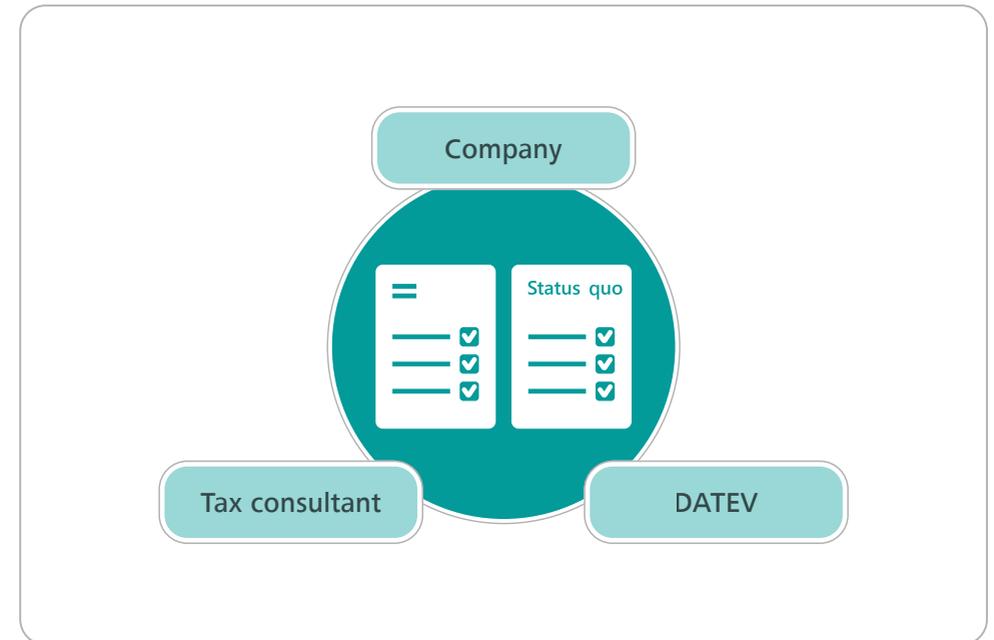
Through an on-site analysis with tax consultants, business owners, and DATEV, as well as through the questionnaire, the status quo at the parent company and foreign subsidiaries can be established (see also Step 5 in the "Analysis" phase in the Project Schedule).

In the following, you will find an example of a questionnaire for your information. This enables you to see, in advance, which series of questions will need to be answered with regard to company and tax consultancy information.

1. Introduction

German companies with foreign subsidiaries are facing the challenge to consolidate their accounting data for company-wide controlling and reporting in a central database. Things get significantly more complex if different accounting programs are being used.

With DATEV Converter you and your client, who is active in foreign countries, can both access central databases.

In an initial discussion and with the questionnaire basic information is collected. Together with an analysis of initial test data a concrete offer for the implementation of DATEV Converter is made.

2. Accepting Customer Data

■ **Company Data**

	From which company should be transferred?
Company **Street address** **Zip code and town** **Country**	☐ Germany ☐ Other country ....
Company is	**DATEV customer** ☐ Yes ☐ No **DATEV software** ☐ Yes ☐ No
Company is DATEV customer	Consultant number used by the client (only relevant for Germany):
Which accounting software is used in the transferring company?	
Brief description **transferring** **company**	
Additional **locations**	In Germany:
	Outside Germany:
Home page	

Contact person	Decision-maker:	Phone:
		E-mail:
	Decision-maker: Responsible manager	Phone:
		E-mail:
	Decision-maker: Accountant	Phone:
		E-mail:
	Decision-maker: IT administrator	Phone:
		E-mail:
	Decision-maker: Others	Phone:
		E-mail:

■ **Consultancy Information (Responsible DATEV Tax Consultant)**

Should a DATEV tax consultant view and further process the data or continue to use
on behalf of the company? Or is the tax consultant the client?

Company **Street address** **Zip code and town** **Country** **E-mail** **Home page**	 ☐ Germany ☐ Other country... ....
Consultancy is a DATEV member	☐ Yes ☐ No
Consultant number	

Contact person	Owner	Phone:
		E-mail:
	Responsible employee	Phone:
		E-mail:

Comment:	

3. Database Acceptance

■ General Questions

Who receives the data for further processing? **(Defines the user from DATEV Converter)**	Examples: Parent company (Germany) receives the data from subsidiary (Country X) or tax consultant (Germany) receives the data from subsidiary (Country X) for processing in accounting department of parent company (Germany)
Which objectives should the solution be used to pursue?	☐ Controlling ☐ Reporting ☐ Creation of annual financial reports ☐ Consolidation ☐ VAT return ☐ Annual VAT return ☐ Use of DATEV Enterprise online (document exchange, secure data exchange) ☐ Parent company continues to enter accounting in database (one-time transfer; "change of provider") ☐ Other
Previous procedure for transferring data to accounting (brief description)	

Which data has been previously exchanged?	.... In which format? ☐ .pdf ☐ .xls ☐ .xml ☐ Other format In which intervals ☐ Daily ☐ Weekly ☐ Monthly ☐ Quarterly ☐ Other intervals
Why do you want to implement a new solution?	
From when should the new solution be implemented?	
Comment:	

■ **Accounting Method – Parent Company**

Chart of accounts	Designation ☐ SKR 03 ☐ SKR 04 ☐ SKR 07 ☐ Other	
	Account length	☐ Fixed, number of places
		☐ Variable
	Scope (number of actively booked accounts):	
	Are cost centers booked? ☐ Yes ☐ No	
	How is the fiscal year defined?	
	Is the foreign company's chart of accounts available to you? ☐ Yes ☐ No	
Comment:		

4. Requirements of DATEV Converter

For implementation, we have to also define the individual requirements for conversion and consultation. The **conversion program** will be installed either at the German parent company or at the foreign subsidiary, which will ensure that the file created with the foreign accounting data will conform to DATEV Accounting.

Implementation consultation consists of the preliminary analysis at the client and the preparation of the data from the foreign accounting software, as well as training your client's employees in Germany and abroad and, if necessary, training the employees at your consultancy. These consulting services are carried out one time by DATEV.

Bilingual service is another important part of the package for you, your client, and its foreign subsidiary. This useful service supports you in ongoing data transfers, in account restatement maintenance, and in making changes to data interfaces.

How often should the data be transferred in the future?	☐ Monthly ☐ Annually ☐ Other
The data should be …	☐ deleted and re-entered if data in the transferring system that has already been transferred has been changed / can be changed (no finalization in the previous system) ☐ supplemented (finalization in the previous system)
Which reports should be created?	☐ Trial balance ☐ VAT return ☐ BWA – standard ☐ BWA – individual ☐ BWA with cost centers ☐ BAB from cost accounting ☐ OPOS ☐ Controlling Report ☐ Other
Issuing of alternate accounts	Should the foreign accounts be issued as so-called alternate accounts in the DATEV report? ☐ Yes ☐ No
DATEV Converter will be used for:	
The converted data will be entered into DATEV Accounting by:	
Comment:	

5. Additional Features in Accounting / Cost Accounting

Is there already cost accounting software? ☐ Yes ☐ No ☐ Desired	**Where is it managed?** ☐ Tax consultant ☐ Company
What does the cost center/cost unit represent? ☐ Order ☐ Project ☐ Department	
How many ☐ Cost centers: ☐ Cost units:	**How long are the cost centers/cost units?** (eight cost center fields maximum)
Are wages and salaries allocated? ☐ Yes ☐ No	**Are planning values required?** ☐ Yes ☐ No
Internal cost allocation? ☐ Yes ☐ No	**Are cost allocations required?** ☐ Yes ☐ No
What should be displayed in the cost accounting?	
Comment:	

6. Creation of an Offer

DATEV Consultancy Accounting and the ability to export data from the foreign subsidiary's financial accounting software are prerequisites for the implementation of DATEV Converter. Clients who use DATEV Solution for Small and Medium-Sized Enterprises Faktura and DATEV Accounting to do their own accounting can also use DATEV Converter to establish meaningful controlling and reporting for their foreign subsidiaries. Here, too, the parent company can create all business reports – for example BWA and Controlling Report – once the data has been imported.

To create an offer, we need:	**From the previous system:** ■ Sets of individual entries ■ The opening balance sheet values, if these cannot be determined from the sets of individual entries ■ List of current account balances corresponding to the sets of individual entries for the period (report for monitoring success / converter) **For DATEV Accounting (in Microsoft Excel):** ■ Account restatement table of foreign account to DATEV account (one-to-one allocation, if issue in alternate accounts is desired)
For initial testing, we create a backup of DATEV Consultancy Accounting	Should a currency translation be carried out for this backup? ☐ Yes ☐ No If yes, the information for translation (currency, rate) must be entered in the export file from the previous system. In general, imports are carried out in the base currency of the previous system.

Prerequisites of Use

DATEV Solution for Small and Medium-Sized Enterprises Invoice and DATEV Accounting (enterprise) or DATEV Consultancy Accounting

Service Components

■ **Implementation Consultation**
This comprises the analysis at the client's office and the preparation of the data from the foreign accounting program, as well as the training of company employees both domestically and abroad. This consulting service is carried out one time by DATEV.

■ **Conversion Program**
This is installed either at the foreign subsidiary or at the German parent company and ensures that the file created with the foreign accounting data and transferred to the parent company conforms to DATEV Solution for Small and Medium-Sized Enterprises Invoice and DATEV Accounting. This means that the important reports containing the data from the foreign subsidiary are available to the company.

■ **Bilingual Service**
This service for the foreign and parent company supports ongoing data transfers, account restatement maintenance, and changes to data interfaces.

Prices (Not including VAT)

■ One-time implementation consultation: EUR 1.450,00 per day [1,2]

■ Conversion program, ongoing support, and bilingual service
– schema package 1 (up to ten clients): starting at EUR 100,50 monthly fee
– schema package 2 (up to ten clients): starting at EUR 81,00 monthly fee
– schema package 3 (up to ten clients): starting at EUR 51,00 monthly fee
– each additional schema package (up to ten clients): starting at EUR 30,50 monthly fee

You can find detailed information on prices in the DATEV price list (Art. No. 11312) under the heading "Accounting."

[1] The DATEV Terms and Conditions apply.
[2] Number of days or scope can vary from project to project. In most cases, a minimum of two days is used.

You can find more information online as well as videos with customers talking about using international controlling.

Information for you as a tax consultant:
www.datev.de/controlling-reporting
(available only in German)

Product information:
www.datev.de/datev-converter
(available only in German)

Information for the English-speaking management of the foreign subsidiary:
www.datev.com/controlling

Cooperative Partnership

You should speak with DATEV or your tax consultant in Germany about how you can successfully work with DATEV solutions for international reporting and controlling. Both are familiar with the requirements and will provide you with reliable advice. You can find more information at **www.datev.com** or you can write us an e-mail to **international@datev.de**.

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