Data export tax audit

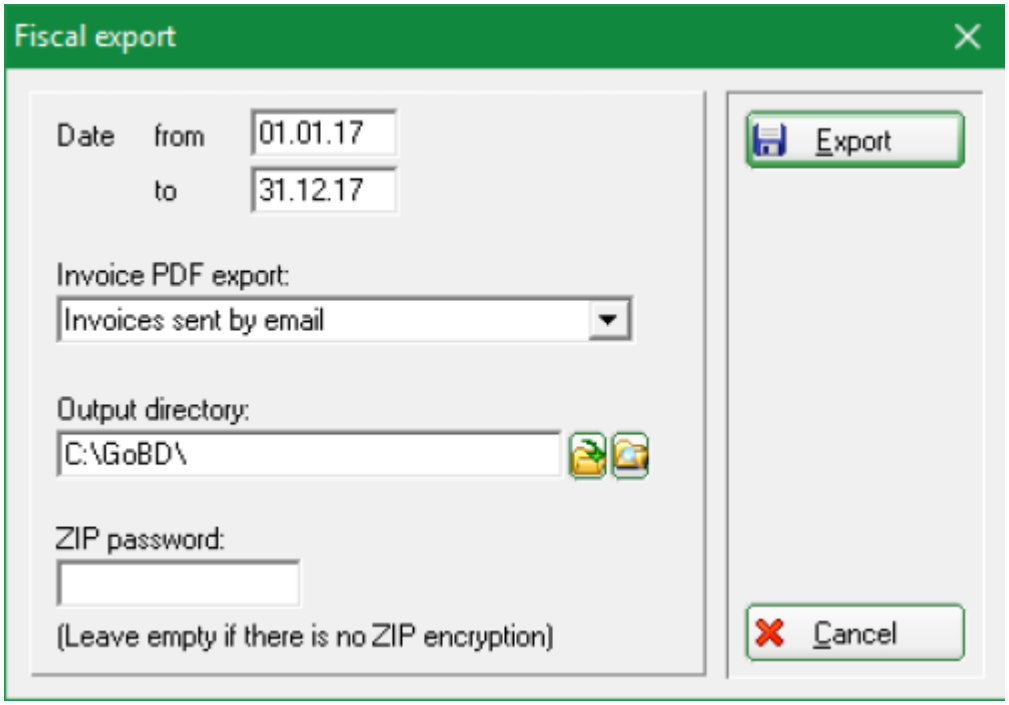
GoBD: Principles for the proper keeping and storage of books, records and documents in electronic form and for data access

About **Turnover/Data export tax audit** you can access the data export audit. The files output here are saved in CVS format and can be read in by the tax office. Please note which account area you are in. If you want to output the data from a cash account area, such as SALES, please change the corresponding account area before the GoBD export.

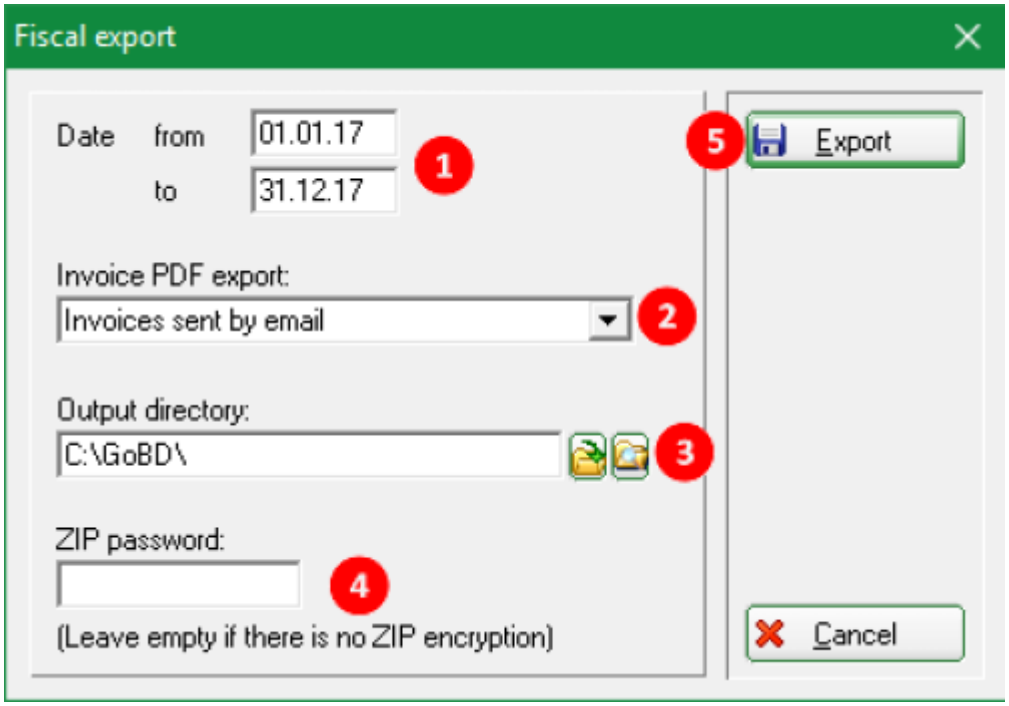
You can find out how to change the account area here </ignore>Kontenbereich select

If you require export data from an archive area, please switch to the relevant archive area first.

If you select the menu item **Data export audit** menu item, the following window opens **Data export audit**:



You can now make the desired settings:



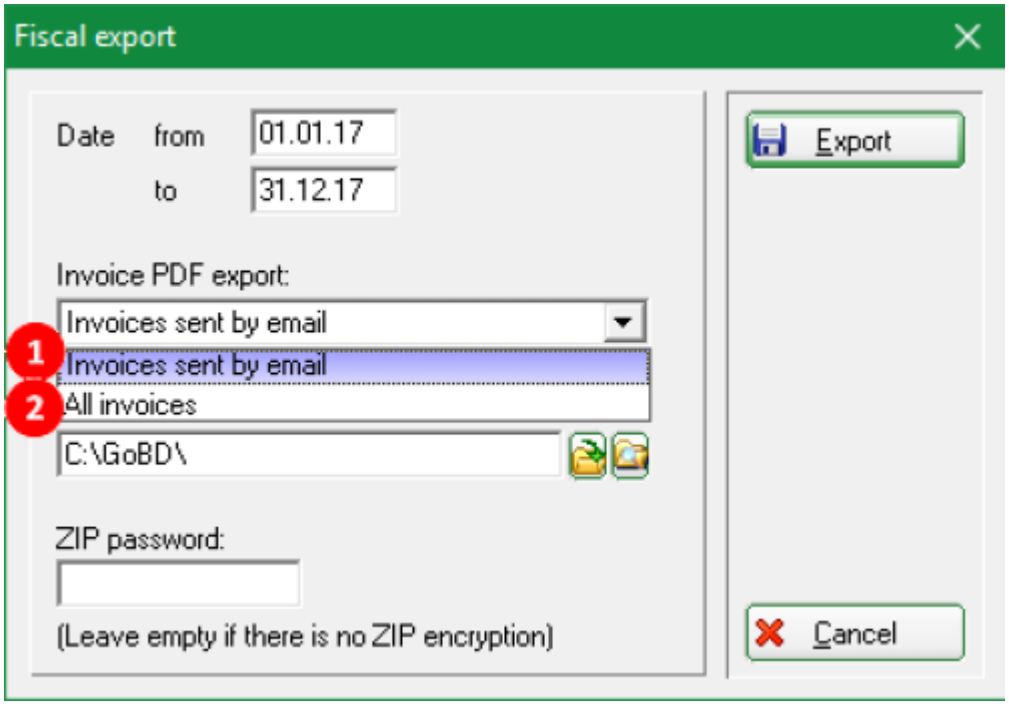
The period to be exported is defined under point (1).

Point (2) Here you have the option of choosing between two invoice PDF exports.

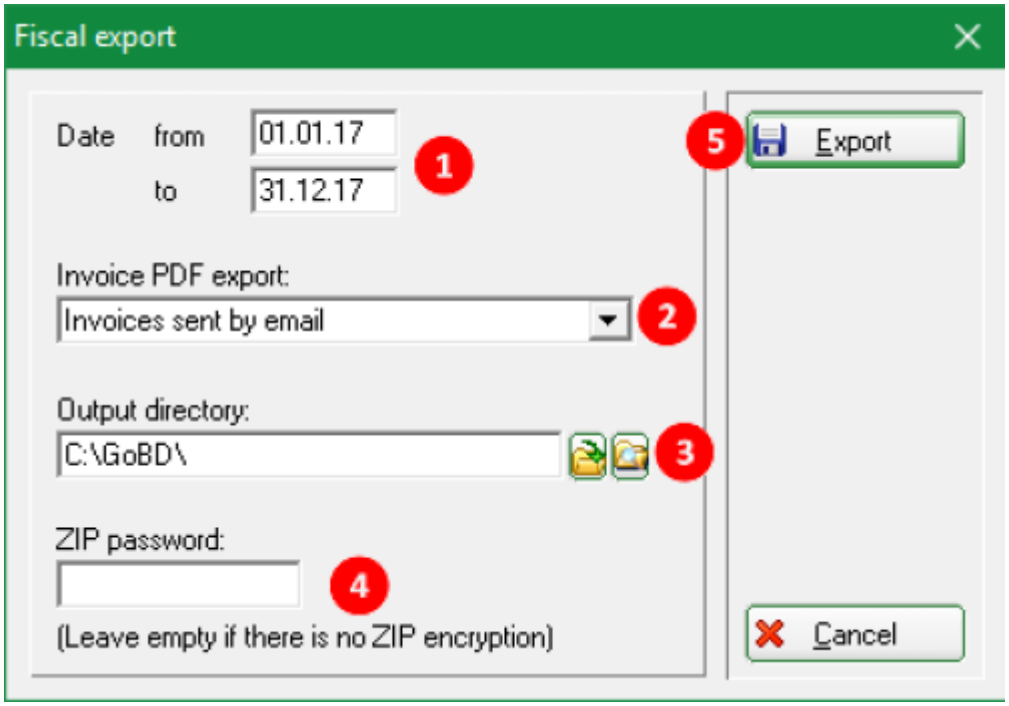
- **Invoices sent by e-mail**. Only the invoices actually sent by e-mail are exported.

or

- **All invoices**All invoices written in the period defined above are exported as a PDF file.



In point (3) you define an output directory to which the CVS files are to be exported.



If you want to encrypt the files with a password when opening them, enter an appropriate password at point (4). This may then be required later when opening the export files.

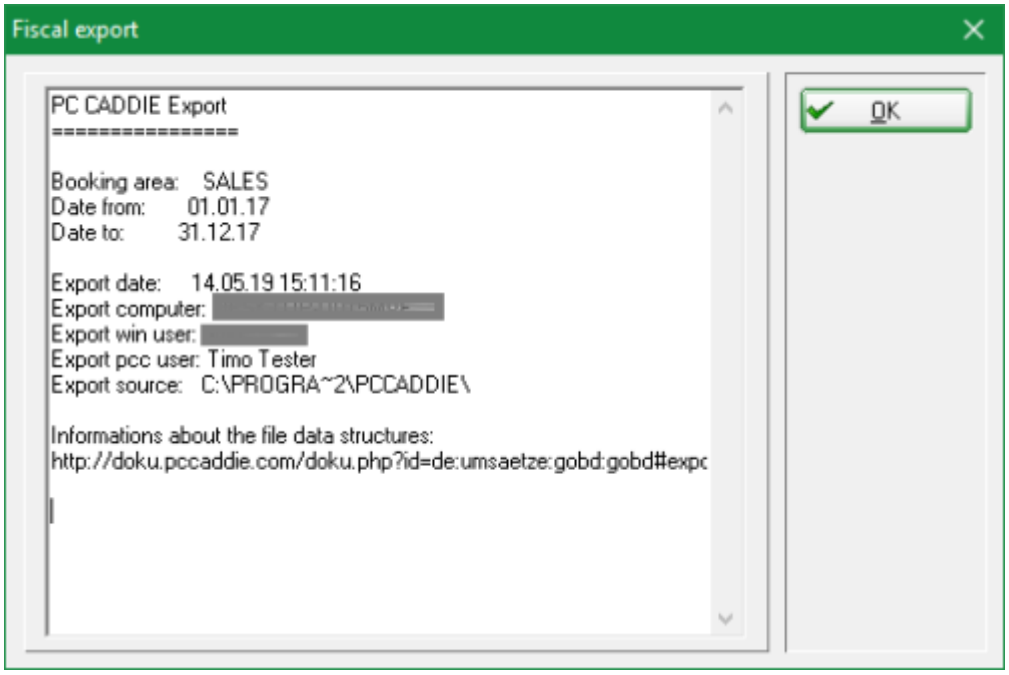
Then click on **Export** Point (5)

PC CADDIE asks once again whether the fiscal export should be started for the selected account area.

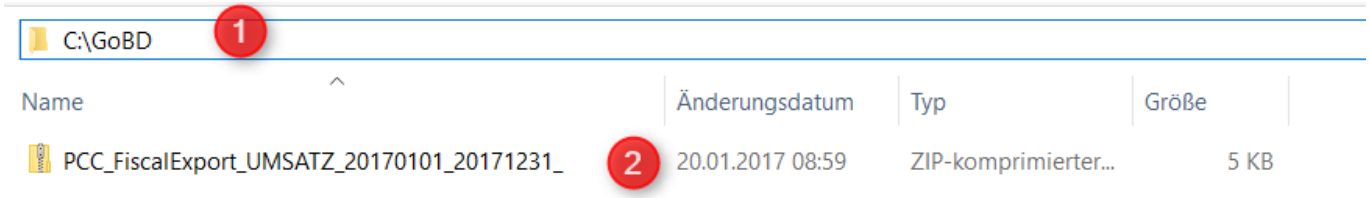


Confirm with **Export**

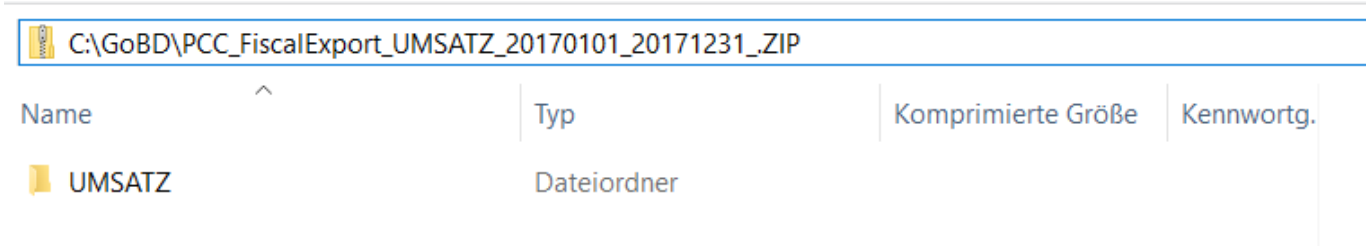
Once the export has been completed, you will be shown some more information about the fiscal export. These are the account range exported, the period, date and time of the export, the name of the computer, the Windows user, the PC CADDIE user and the output directory.



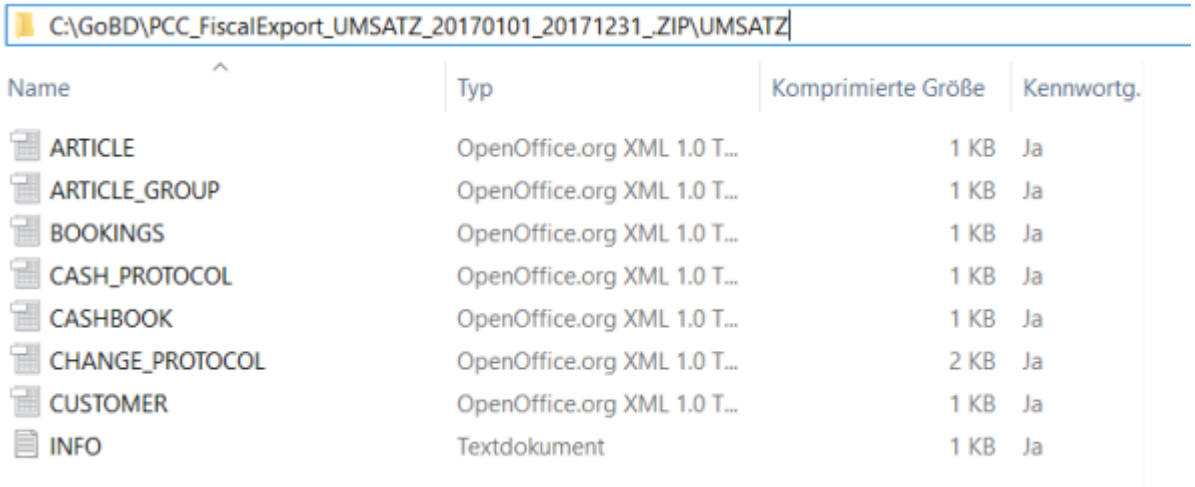
Confirm with **OK**. The file explorer (Windows Explorer) then opens with the selected link (1) and a ZIP folder (2). You can already recognise the exported account area and time period in the name of the ZIP folder. You can open the ZIP folder by double-clicking on it.



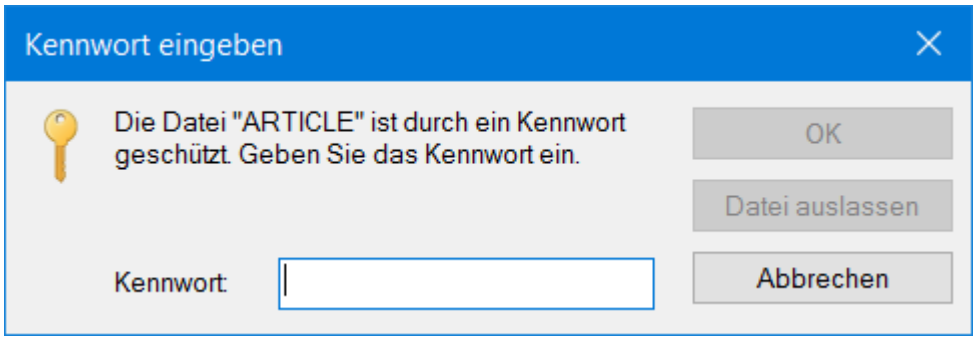
This ZIP folder contains another subfolder with the name of the account area. You can also open this folder by double-clicking on it. It contains the CVS files, which you can open with your standard spreadsheet programme.



The export files then look like this:



If you have assigned a password and want to open one of the above-mentioned files, you will receive the following message. Here you must then enter the password previously entered in PC CADDIE and, after entering the password, confirm with **OK** after entering the password.



Export files

The contents of the individual files are listed below:

ARTICLE.CSV

Articles used in the defined period of the exported account range

Field name	Description
CODE	Unique ID
NAME	NAME
WAGR	Merchandise category ID
NET	Net price
GROSS	Gross price
VAT	Tax rate in per cent
FIBU	Financial accounting number

ARTICLE_GROUP.CSV

Product groups used in the defined period of the exported account range

Field name	Description
CODE	Unique ID
NAME	NAME
AREACODE	Booking area ID
AREANAME	Booking Area Name
FIBU	FiBu number

BOOKINGS.CSV

All bookings from the selected account area are listed.

The fields that are important for economic analyses are marked in bold.

Please filter out the lines with KONTTYP „a“ and „p“ for addition via KONTBRUTTO, as these are not relevant to turnover. The total sum of all postings should normally be 0, as sales postings and payment postings cancel each other out in terms of amount. You can therefore obtain the turnover by filtering out the lines with KONTTYP „Z“. If you only filter on ACCOUNT TYPE „Z“, you will receive the payments.

Field name	Description
KONTMITGCO	Customer number Field CODE from CUSTOMER.CSV (MITGCODE from GOLFMITG.DBF)
KONTBEITCO	Internal article number Field CODE from ARTICLES.CSV (BEITCODE from GOLFBEIT.DBF)
KONTBEITSU	First four characters of the public article number
KONTBEITNA	Booking text; price:..... = Price changes
KONTEKNET	Purchase price of the booked item (rarely used) (net)
KONTVKORG	Original sales price in the case of discounts (gross)
KONTBRUTTO	Gross price for the item line including VAT (total price for all items together - only lines with an amount here are relevant for accounting purposes - if the amount here is 0, the data records are exported for the sake of completeness)
CONTNETTO	Net price for the item line without VAT.
KONTMWST	Tax rate in %
KONTZAHLT	Amount paid - only used in special cases
ACCOUNT CURRENCY	Currency for foreign currency payments
ACCOUNT DATE	Posting date
ACCOUNT TIME	Booking time
CONTSTATUS	Status of the entry
	0 = Notes without own posting value (invoice header etc.)
	3 = Normal postings
	4 = Booking with variable price (article „Divers“ etc.)
	5 = Booking with variable text
	7 = Card bookings (top-ups on prepaid cards)
CONTTYPE	Booking type
	<Leer> = Normal

Field name	Description
	a = Opening balances from a balance carryover from the previous year (not relevant to sales in the current year)
	R = Invoice header
	Z = Payment
	D = Deleted
	p = Price changes (In the event of a price change for items with stock, the old value is booked out at the old price in KONTBRUTTO for documentation purposes and the new value is booked back in at the new price - therefore data records with KONTTYP=p must be ignored in sales analyses)
	A = Adjustment number of articles
	U = Rebooking
	K = Cash desk
	k = Cash book
	V = Main value posting (value) in the case of distribution to several components, where the amount remains in the main posting and the sub-entries with status „w“ are only used for goods movements.
	W = Goods movement posting (if an item is distributed across several items, this posting must not be included in the balance)
	x = Corresponding offsetting entry if the value is distributed among the components so that the effective amounts are not doubled
	y = Connection data record if a component has additional sub-components
	v = Corresponding subsidiary postings with values posted to the component
	w = Goods movement subsidiary postings if the sales price is not distributed to the components, but only the count is of interest (in this case KONTBRUTTO and KONTNETTO are therefore also empty)
	e = Purchase price change - paired data records, derecognised at the old price, reposted at the new price. These data records are used to record price adjustments in the stock of goods - these are not actual cash register transactions.
	f = Transfer posting between family members (should cancel each other out)
	q = OI account transfer - receipt detail: These are posting lines that are used to document which OI documents were touched during the transaction when an OI account is cleared by payment or offset against other credit balances. These data records themselves must not be entered in terms of value (ACCOUNT GROSS is 0), as the underlying transactions have already been posted elsewhere in the outgoing documents with an effect on revenue.
	t = VAT. Conversion booking for out-of-home sales
KONTBEZ	Status
	0 = Unbooked
	1 = Invoiced
	2 = Withdrawn
	4 = Partly paid
	5 = Paid
ACCOUNT TOTAL	*Currently not used*
ACCOUNT NUMBER	Number of articles - for cancellation counterentries with negative amount - for payment data records the payment amount in the original currency

Field name	Description
CONTEINHFA	Unit factor (For special cases in which the sales factor in relation to the stock of goods, for example 1 glass only leads to the disposal of 0.2 litres - only used in exceptional cases and probably not relevant for determining the value. Also used with an offset of 100000 to calculate the points credit in subscription systems).
KONTMAHND	Reminder date
KONTMAHN	Dunning level
KONTRGNR	Invoice/document number (Data records without a document number are not cash transactions, but internal postings for documentation purposes. Voucher numbers are assigned at the start of a payment transaction in order to have a unique reference, also with regard to EC payment devices. For this reason, reserved but unused voucher numbers, which are documented accordingly in KONTBEITNA, can occur when payment transactions are cancelled, for example, by cancelling a payment on the EC device).
KONTRGDAT	Invoice date
KONTBEZDAT	Payment date
KONTFIBU	Posting status to financial accounting (with accounting interface)
KONTAREA	Cash register area (for large installations with several cash register areas)
KONTSTAREA	Statistics area (for analyses by customer type, rarely used)
KONTXINFO	Extended information for special cases
KONTSTORNO	*Currently not used*
DISCOUNT	Discount rate in %
ACCOUNT USER	Encrypted user ID
ACCOUNT LEVEL	Price level
KONTDTAPP	*Currently not used*
KONTDTBOOK	*Currently not used*
KONTPOS	Stock item subitem
KONTFISCAL	Fiscalisation within the scope of DSFinV-K: Transaction information
KONTFISGRP	DSFinV-K: Fiscalisation group (company code)
KONTFISBON	DSFinV-K: Fiscalisation Bonnumber
KONTFISTYP	DSFinV-K: Transaction type
KONTFISFLG	DSFinV-K: Fiscalisation flags
KONTTABLE	*Currently not used* - Table number field with place number if applicable
KONTREVINF	Cancellation information
KONTCHKSUM	Line checksum usually not used
KONTINDX01	Internal link
KONTINDX02	Internal link
KONTINDX03	Internal link

CASH_PROTOCOL.CSV

Detailed information on cash bookings is output. Similar to the cash log </ignore>Kassenprotokoll

The cash log was introduced at the beginning of 2016.

It was activated automatically for customers as soon as the necessary update was installed.

Bookings prior to activation are not logged retrospectively and are therefore not output.

Field name	Description
KAPOVER	Cash register log version
KAPODATE	date
KAPOTIME	Time of day
KAPOTYPE	Type of entry
	B = Booking
	S = Cancellation
	C = Daily closing
	I = Information
KAPONR	Document number
KAPONRREF	Reference document
KAPOINFO	information
KAPOTOT	Total amount
KAPOTOTCNT	Total counter
KAPOVNP	Normal rate per cent
KAPOVNN	Normal rate net
KAPOVNB	Standard rate gross
KAPOVR1P	Reduced rate 1 per cent
KAPOVR1N	Reduced rate 1 net
KAPOVR1B	Reduced rate 1 gross
KAPOVR2P	Reduced rate 2 per cent
KAPOVR2N	Reduced rate 2 net
KAPOVR2B	Reduced rate 2 gross
KAPOVSP	Special rate per cent
KAPOVSN	Special rate net
KAPOVSB	Special rate gross
KAPOV0P	Without tax per cent (= 0)
KAPOV0N	Without tax net
KAPOV0B	Without tax gross
KAPOVNTOT	Value added tax total
KAPOATT	Appendix
KAPOKONT	Account area / client identifier
KAPOCRRNCY	Currency
KAPOKASSNR	Cash register number
KAPOUSER	Cash register operator
KAPOPCNAME	Computer name
KAPOPCUSER	Computer login
KAPOCKSREC	Data record number

CASHBOOK.CSV

Cash book entries

Field name	Description
KABUBELEG	Document number - the daily closing number preceded by „TA“ is used here for daily closing entries that are included in the cashbook.
KABUDATUM	Date of posting
KABUBELDAT	Deviating voucher date if applicable
KABUZEIT	Time of the posting
KABUTEXT	Voucher text
KABUDEKRCO	Link to MITGCODE in the customer table (customer or vendor number)
KABUBEITCO	Link with BEITCODE in the article table (account article)
KABUZARTCO	Link with BEITCODE in the article table (contra account or payment type)
KABUZARTNA	Offsetting account or payment method name
KABUBRUTTO	Gross posting amount
KABUNETTO	Posting amount without VAT
KABUMWST	Value added tax rate
KABUSALDO	Balance of the account after posting
KABUSALDOG	Balance of the contra account after posting
KABUSTATUS	Status of the posting
	K = A deposit or withdrawal has been pre-entered from the cash register
	U = A booking has been pre-entered from the back office
	V = Posted
	Note: two data records are created in the GOLFKONT.DBF (Bookings) for booked cashbook documents, each with an account and contra account
KABUNUTZER	User ID of the employee
KABUDSTAT	Cancellation status
KABUDUSER	User ID cancellation
KABUDDATE	Date of cancellation
KABUDTIME	Cancellation time
KABUDWAY	Path identifier cancellation
KABUAREA	Cash register number of the cancellation

CHANGE_PROTOCOL.CSV

All changes are logged in this file.

- Article changes
- User changes (new, change, delete)
- Confirm cash balance
- Deactivate GoDB-compliant cash book
- Daily closing
- Undo multiple invoices
- Cancel invoice
- Change invoice number

Field name	Description
DATE	Date
TIME	Time
TYPE	Type of entry

Field name	Description
	CHG = Configuration
	CASH = Cash posting
KONT	Account area / client identifier
USER	Cash register operator
LINK	Link to further information (document number, article table, user, etc.)
INFO	Further detailed information on the documentation

CUSTOMER.CSV

Customers used in the defined period of the exported account range

Field name	Description
CODE	Member ID
SUCH	Search abbreviation

INFO.TXT

Information on fiscal export

- Issued account range
- Period of the postings / invoices
- Date and time of the export
- Computer name
- Windows user
- PC CADDIE user
- Data path to the PC CADDIE main directory

Practical answers to individual documents

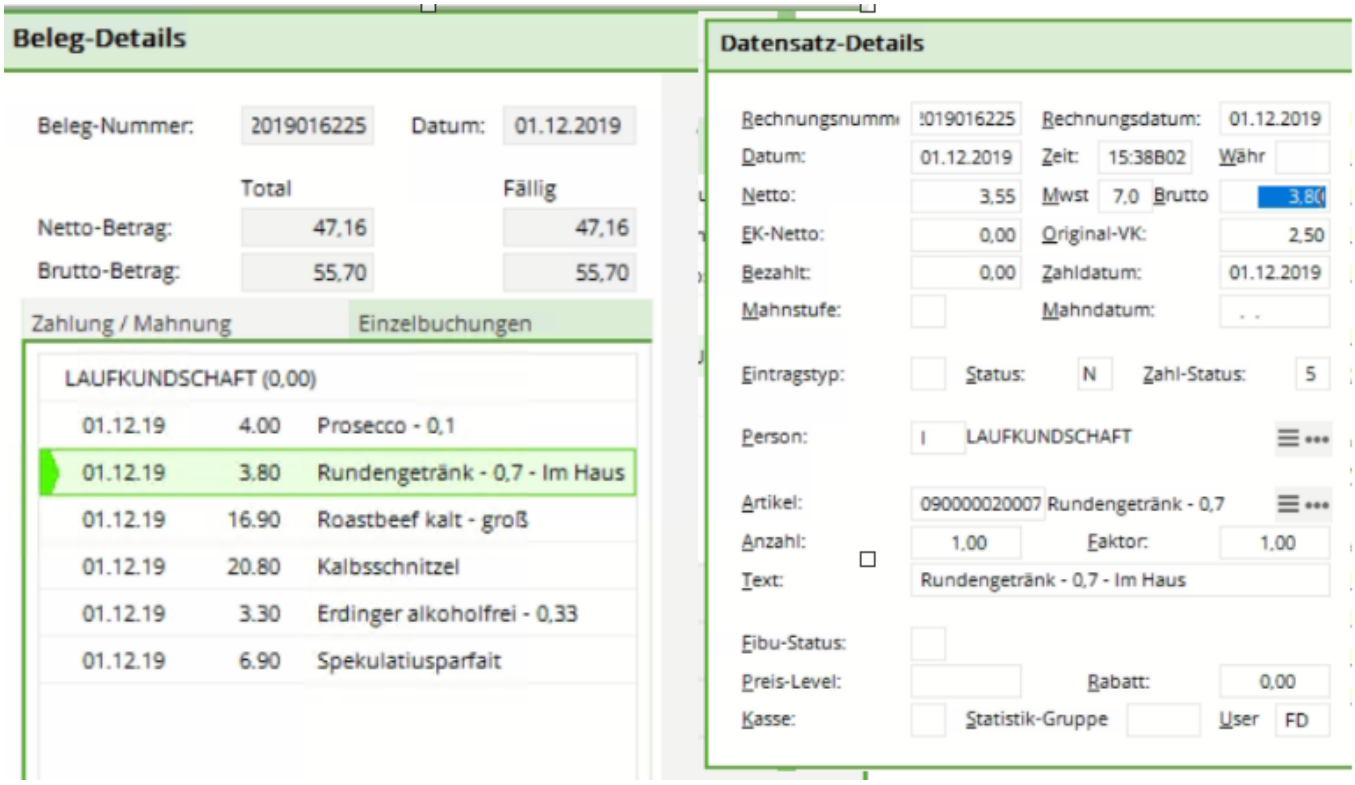
1. out-of-home articles with 19%

Round drink consumed on the premises - VAT still 7%

The article „round drink“ has probably been created as an „out-of-home article“ with 7% VAT. Initially, this is probably also correct in terms of content, because such a round drink is usually a small PET bottle that the golfer takes with him on the round and does not drink in the catering establishment. (at least that's how I know it in practice, I can't say anything about the content of the specific case)

I suspect that in this case this bottle was to be opened in the restaurant and the cashier unknowingly used this item and increased the price to 3.80 for on-site consumption. In any case, the additional text „On the premises“ was entered manually as the reason for the price increase.

However, there is of course no technical connection with the VAT for such manual changes. - This is pure text, the cash register cannot judge the tax component in such a case and the employee was probably not aware of it either.



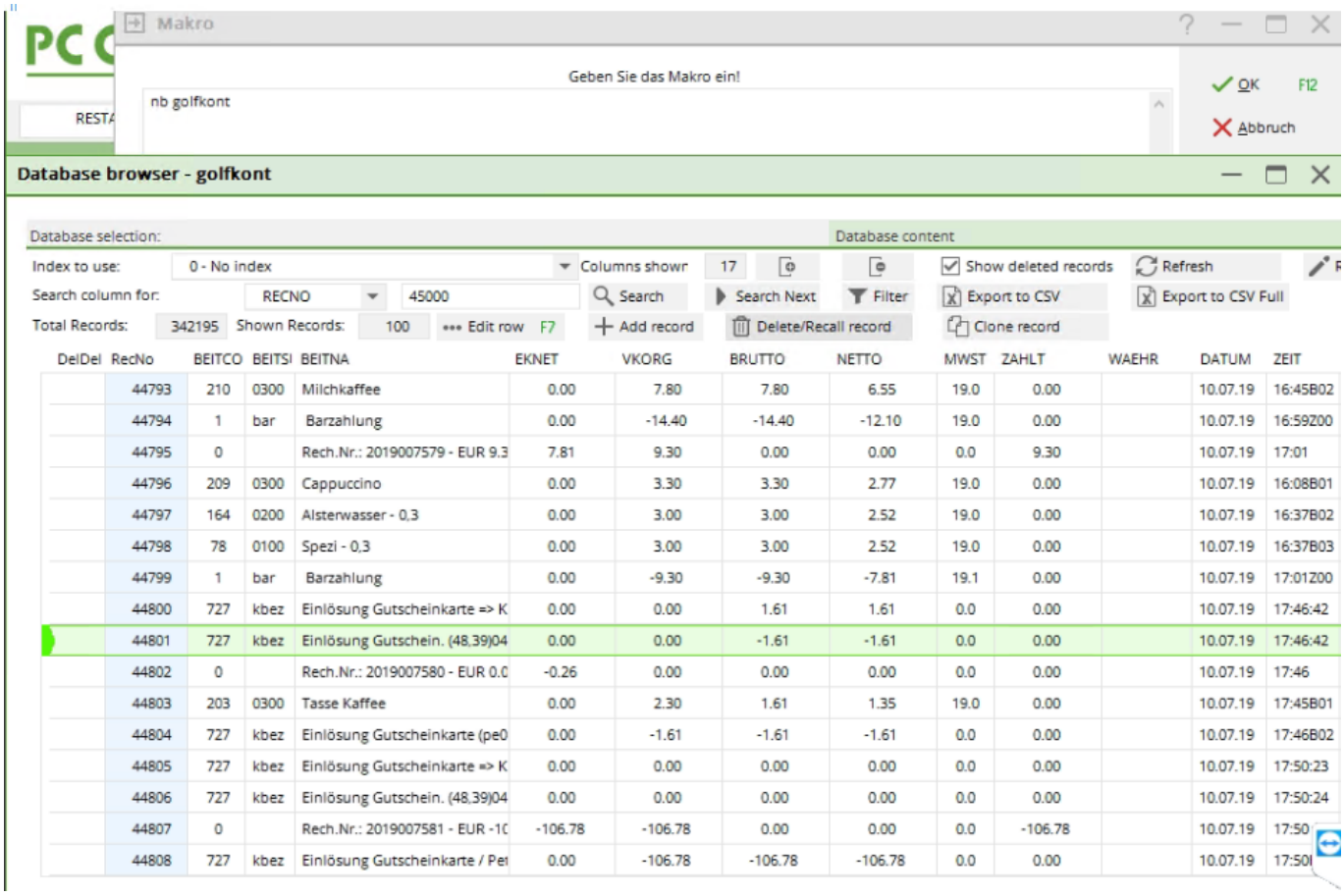
2. data records in BOOKINGS without KONTRGNR

In particular redemption and top-ups of voucher cards.

► In principle, voucher items with an empty KONTRGNR can be omitted from the evaluation. In this case, these are documentation postings for the credit cards, which are generally used across all areas (i.e. also in golf operations, for example, for the purchase of practice balls). We have not checked how exactly this is handled by the specific customer - the customers are quite free in their organisation.

In any case, it may well be that credit from this card is used within the restaurant cash register, which was charged at the golf course cash register. Ultimately, these are transactions which, in my opinion, would result in a settlement between the restaurateur and the golf establishment without knowledge of the customer's specific organisation. Ultimately, however, we can only offer all possibilities to correctly map these transactions.

The two bookings you mentioned without a voucher number are purely transfers from one person to another - for example, if the man's credit card is used to pay his partner's bill. These postings are ultimately only informative for documentation purposes, but ultimately not part of the till receipt, which is only about paying for meals with card credit, for example, which is why these transfers do not have a receipt number. (They are cancelled out by the amount in KONTBRUTTO anyway).



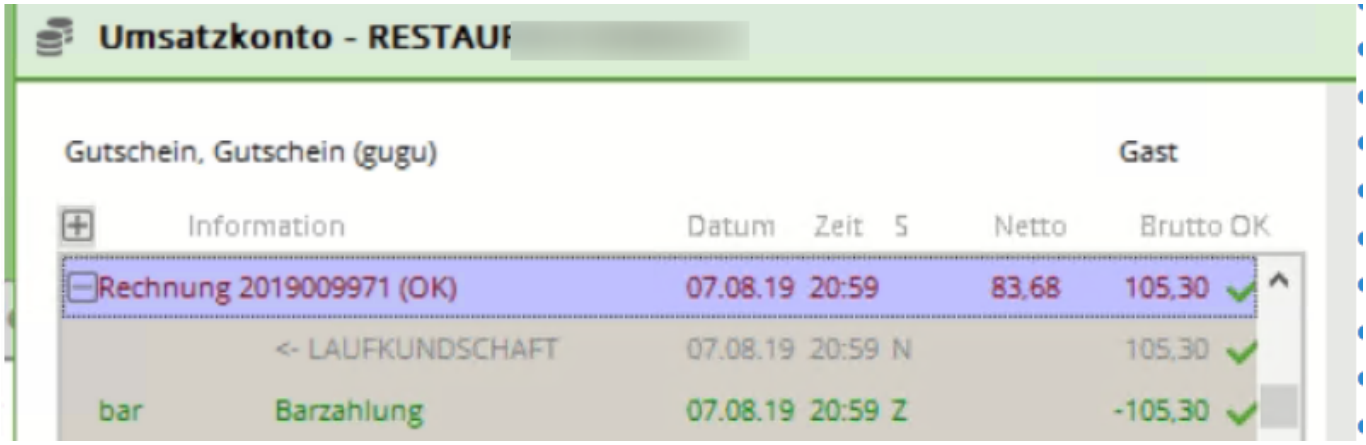
DelDel	RecNo	BEITCO	BEITSI	BEITNA	EKNET	VKORG	BRUTTO	NETTO	MWST	ZAHLT	WAEHR	DATUM	ZEIT
	44793	210	0300	Milchkaffee	0.00	7.80	7.80	6.55	19.0	0.00		10.07.19	16:45B02
	44794	1	bar	Barzahlung	0.00	-14.40	-14.40	-12.10	19.0	0.00		10.07.19	16:59Z00
	44795	0		Rech.Nr.: 2019007579 - EUR 9.3	7.81	9.30	0.00	0.00	0.0	9.30		10.07.19	17:01
	44796	209	0300	Cappuccino	0.00	3.30	3.30	2.77	19.0	0.00		10.07.19	16:08B01
	44797	164	0200	Alsterwasser - 0,3	0.00	3.00	3.00	2.52	19.0	0.00		10.07.19	16:37B02
	44798	78	0100	Spezi - 0,3	0.00	3.00	3.00	2.52	19.0	0.00		10.07.19	16:37B03
	44799	1	bar	Barzahlung	0.00	-9.30	-9.30	-7.81	19.1	0.00		10.07.19	17:01Z00
	44800	727	kbez	Einlösung Gutscheinkarte => K	0.00	0.00	1.61	1.61	0.0	0.00		10.07.19	17:46:42
	44801	727	kbez	Einlösung Gutschein. (48,39)04	0.00	0.00	-1.61	-1.61	0.0	0.00		10.07.19	17:46:42
	44802	0		Rech.Nr.: 2019007580 - EUR 0.0	-0.26	0.00	0.00	0.00	0.0	0.00		10.07.19	17:46
	44803	203	0300	Tasse Kaffee	0.00	2.30	1.61	1.35	19.0	0.00		10.07.19	17:45B01
	44804	727	kbez	Einlösung Gutscheinkarte (pe0	0.00	-1.61	-1.61	-1.61	0.0	0.00		10.07.19	17:46B02
	44805	727	kbez	Einlösung Gutscheinkarte => K	0.00	0.00	0.00	0.00	0.0	0.00		10.07.19	17:50:23
	44806	727	kbez	Einlösung Gutschein. (48,39)04	0.00	0.00	0.00	0.00	0.0	0.00		10.07.19	17:50:24
	44807	0		Rech.Nr.: 2019007581 - EUR -10	-106.78	-106.78	0.00	0.00	0.0	-106.78		10.07.19	17:50
	44808	727	kbez	Einlösung Gutscheinkarte / Pet	0.00	-106.78	-106.78	-106.78	0.0	0.00		10.07.19	17:50

3. family transfer

KONTRGNR 2019009971: 22 data records, 2 of which with KONTTYP f

► Generally, bookings with KONTTYP „f“ are family transfers. These are usually used to document when, for example, food is transferred from the daughter to the father when he pays the bill for the children - hence the name.

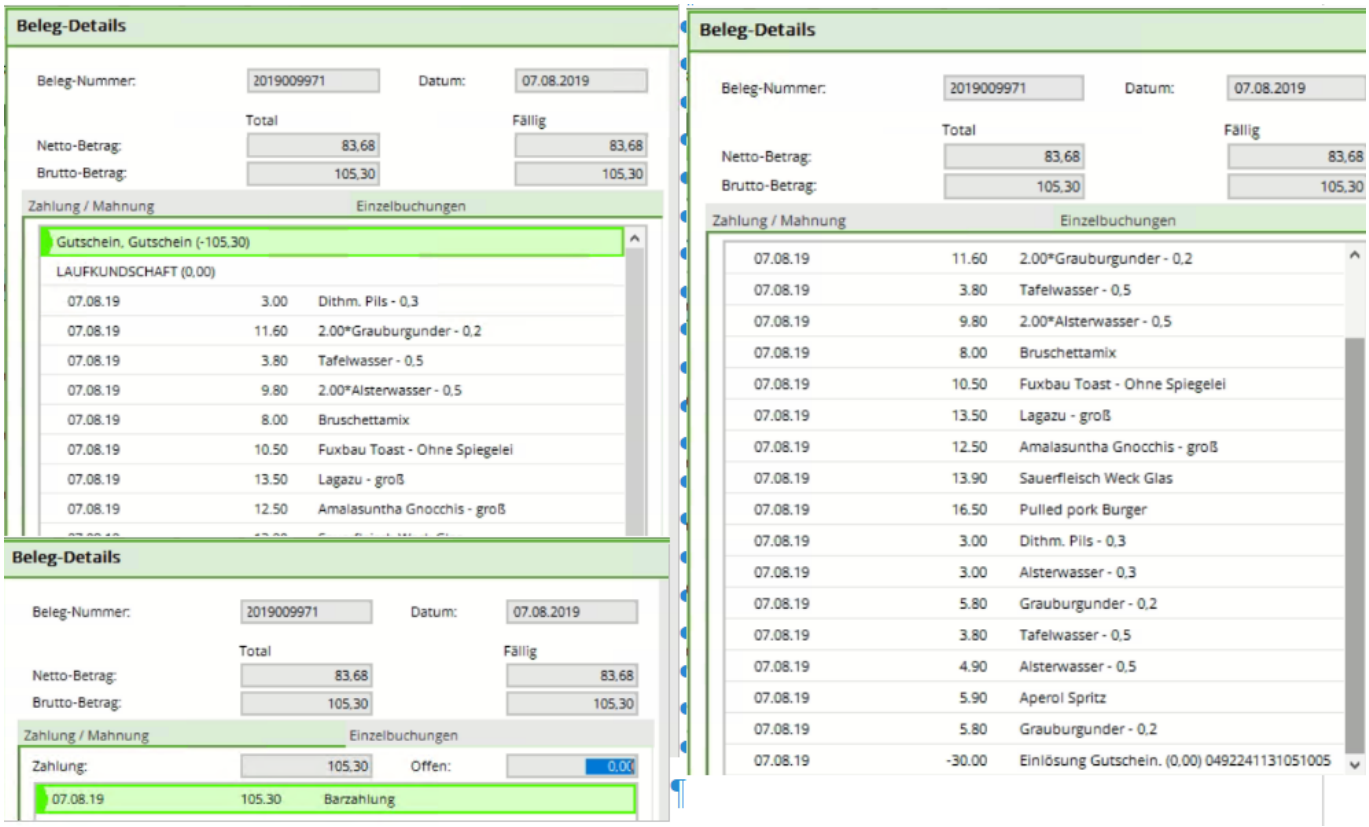
Here you can see the specific entry in grey - technically there are two data records, the amount is booked out for one customer and booked in for the other - the process cancels itself out and ultimately plays no role from a pure cash turnover perspective:



In this case, a receipt for a total of EUR 135.30 with an amount of EUR 30.00 was paid by credit card,

the remaining EUR 105.30 was paid in cash - actually a relatively normal transaction.

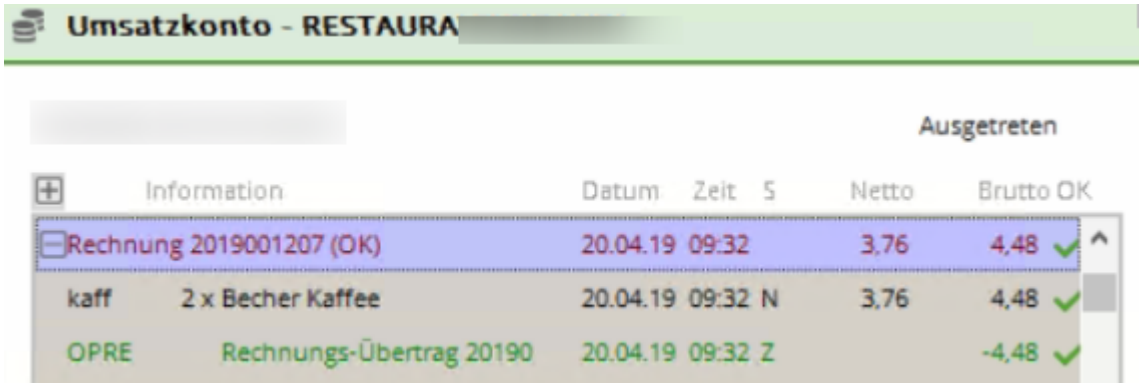
Presumably due to misunderstandings during service, a „family transfer“ in the figurative sense happened here by mistake: The turnover, which was originally posted to the standard „walk-in customer“ account without a specific customer, was transferred during the payment process to a customer called „voucher, voucher“ - in other words, obviously a clearing account.



4. receipt items without item number

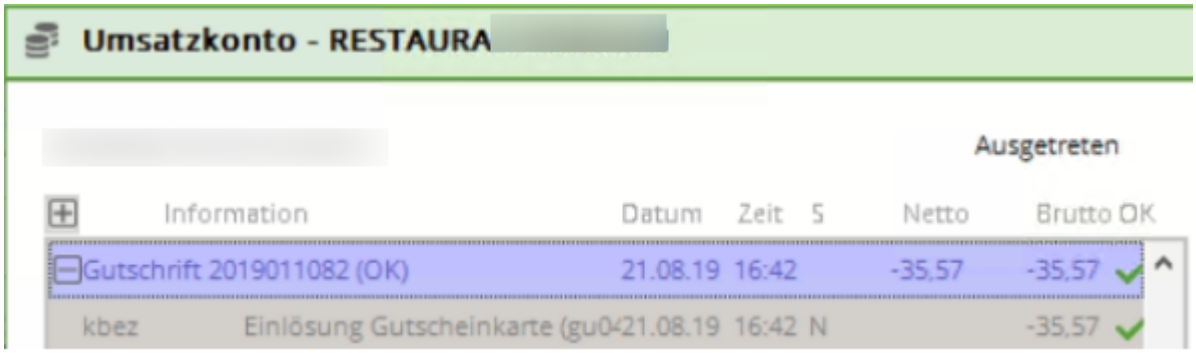
KONTRGNR 2019011082: 214 data records in the Bookings file - 212 of which have the data record type (KONTTYP) „q“.

►In this case, it is the payment of a debt in the customer account using a credit card. It is possible to post receipts to an account „on account“ in the cash register. These postings then appear in the cash register accounts in this way - here in the example voucher 2019001207:



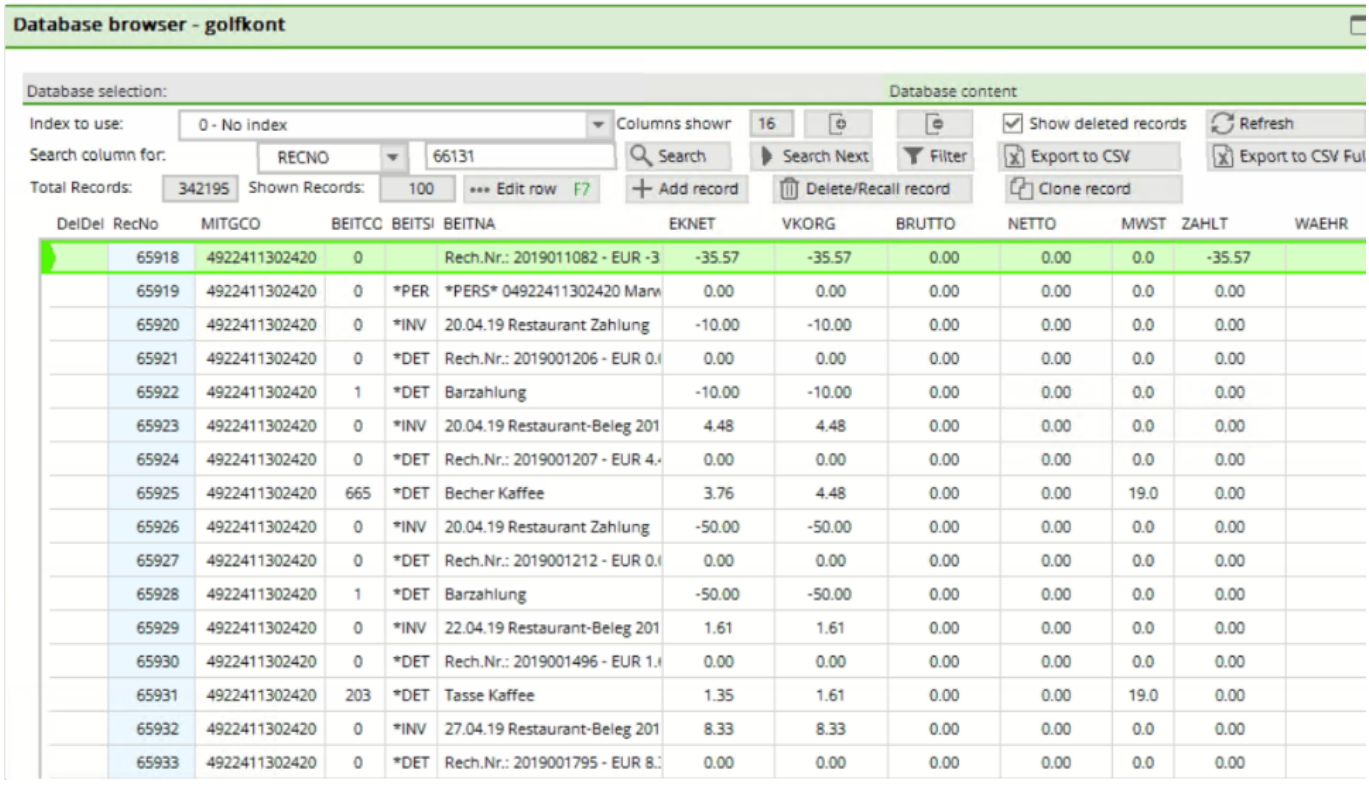
An OI account is then kept for these customers, in which these carryovers are summarised and from

which some customers generate direct debits or monthly statements. In this specific case, the function to pay the debt from the open item account was used in the cash register - then all receipts with their details are collected together and the total balance to be paid is calculated - in this case EUR 35.57:



In that case, redeeming the voucher credit ultimately results in a credit to the OP account which settles the debt there and that's it. The individual data records with the identifier „*“ followed by „PER“, „INV“ or „DET“ (for person, invoice and detail) are only used for internal documentation of which items were affected by this process. These data records are also labelled with KONTTYP „q“. The actual transaction data records are, of course, already available elsewhere (you should also find them in the export in the appropriate places).

As these data records are only used for documentation purposes, the fields KONTBRUTTO and KONTNETTO are also 0 here. Overall, the cash register is programmed in such a way that KONTBRUTTO must contain the really decisive value.

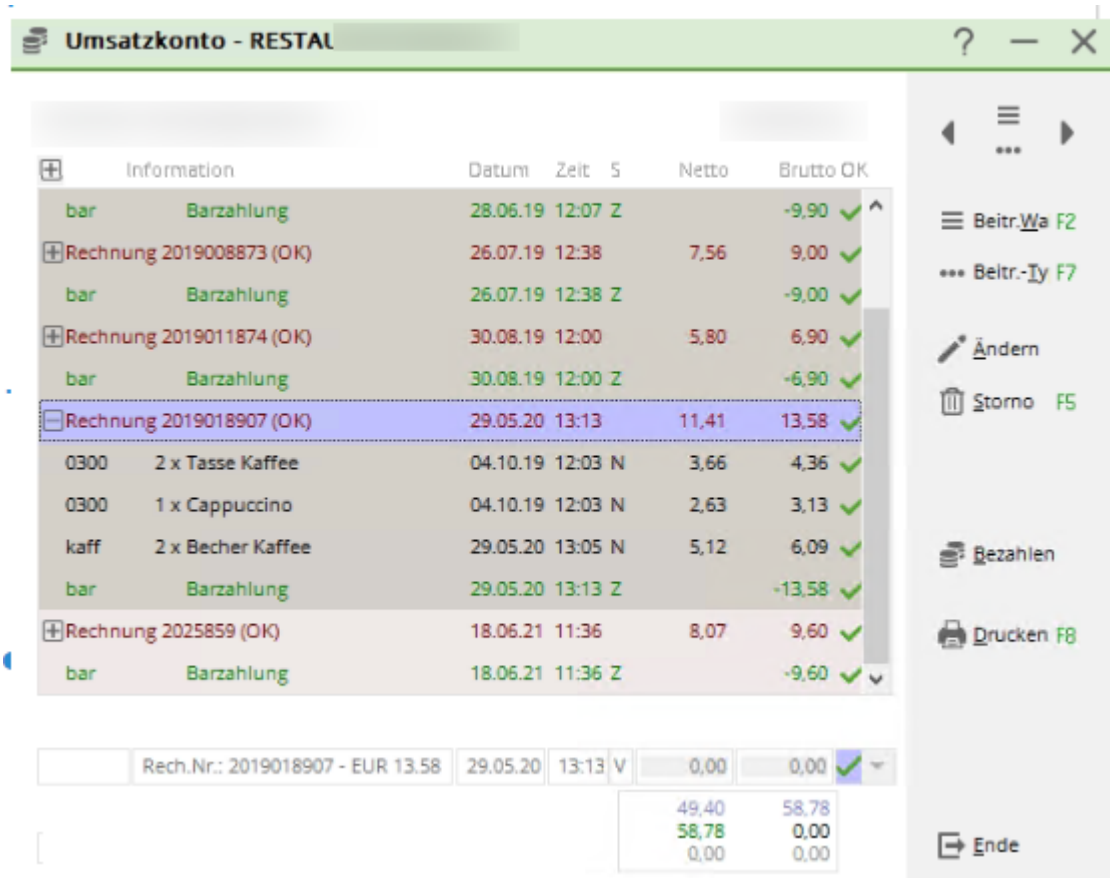


5. only receipt items, 2 data records: where are receipt header and payment

to be found?

KONTRGNR 2019018907 - orders and payments with different dates

► In our cash register solution, it was possible to leave existing orders in the cash register that were already entered („ordered“) in October, as you can see in the example here. They were then already permanently booked and could no longer be deleted (if necessary, they could only be cancelled by a documented offsetting entry). This simplified the usual payments in the club area, for example at the end of the month etc., although we actually recommend posting via the OP area in such cases, as shown under 4.



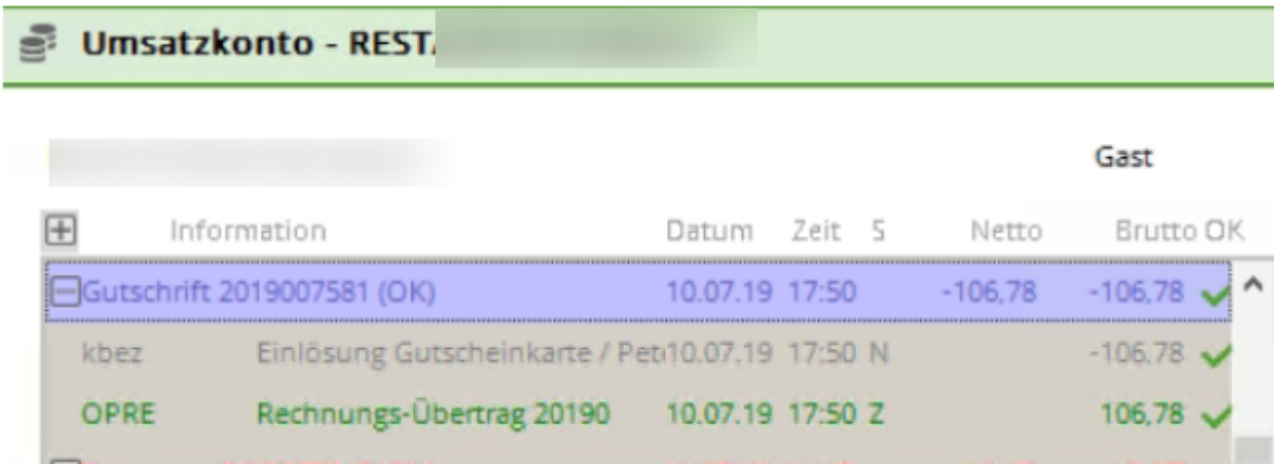
In this case, the period is also quite extreme: The customer only finally paid his two receipt items from October 2019 in May 2020.

As the export was limited to the transactions in 2019, the order postings are available in your export, but the document header, the order item from May 2020 and the payment of the total amount belong in the export for 2020.

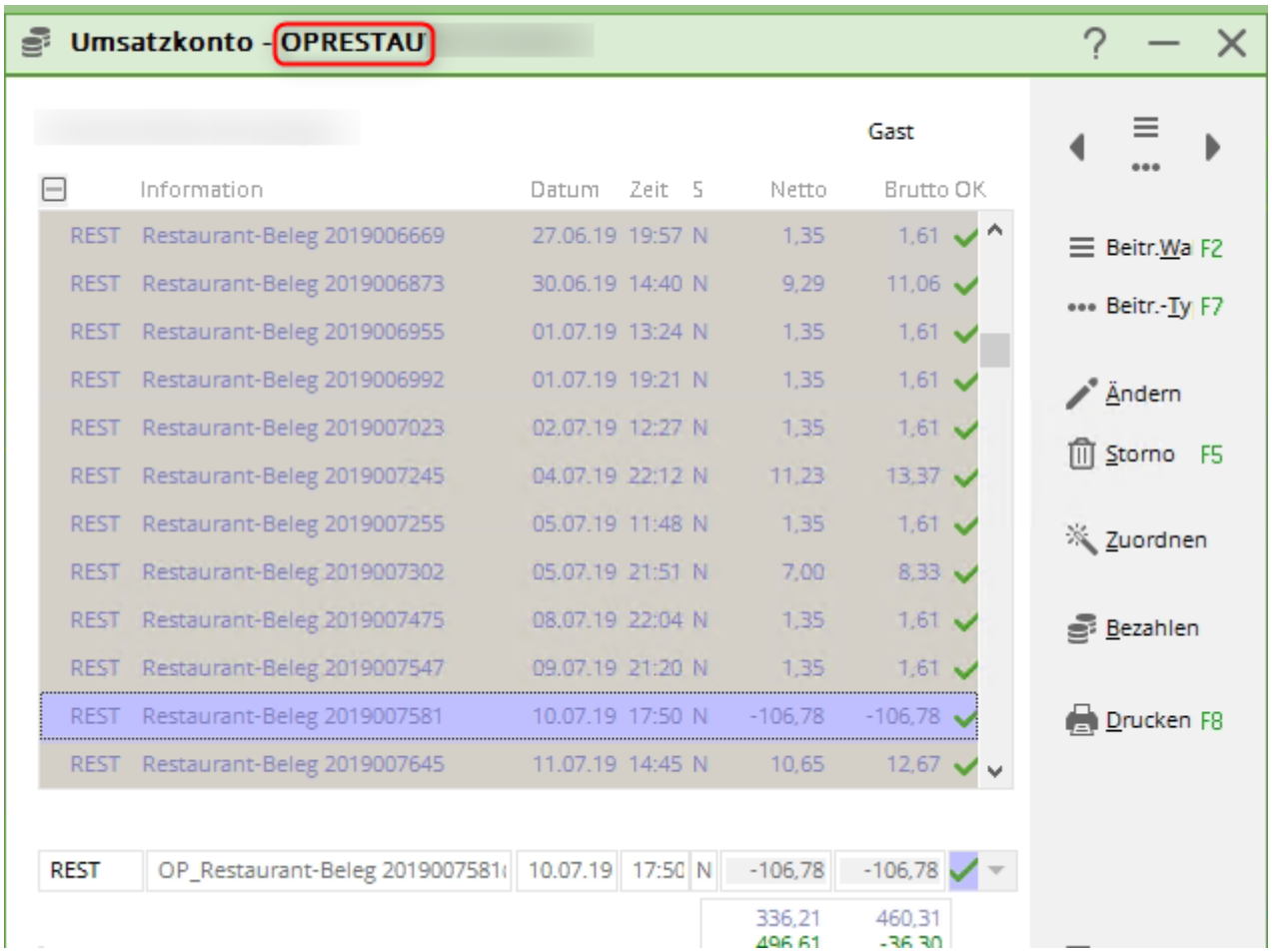
6. handling of vouchers

KONTRGNR 2019007581 Treatment of vouchers

►In this case, as in point 4, it is again a matter of clearing a debt in the customer account using a credit card. A voucher is then generated with the order items, which is cleared by a transfer to the OP account. From the cash register perspective, it looks like this:



The bookings then appear in this form in the OP account (here of the restaurant):



Only the document totals are collected here and managed as a customer account.

In the case of the voucher in question 2019007581, the customer balance 106.78 was paid using the credit on the credit card. For this reason, the credit withdrawal from the credit card is also posted against this OP account so that it is ultimately balanced. There are no further details in this receipt - the link to the services paid for via the OP account has thus become very indirect. In individual cases, this can of course only be traced via the accounts in the software.

It is not possible to see where the voucher card was loaded in the transactions here, but there are analyses within the software for the individual credit card - depending on the constellation at the customer, it is conceivable that the loading is carried out in the golf operation independently of the

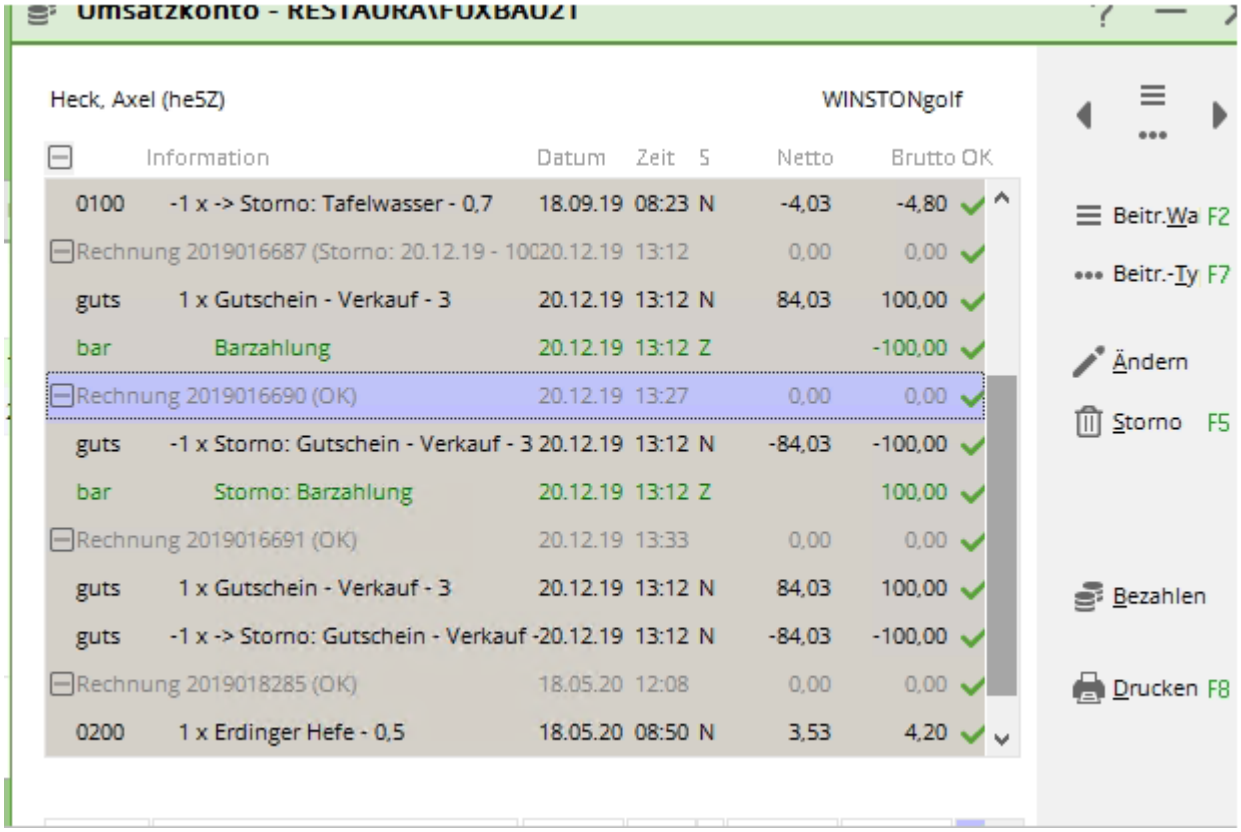
catering operation and that the use of this credit in the restaurant leads to a settlement between the facility operation and the catering operation. (see also point 2.)

7. 3 data records, 100.00 voucher sale (with cancellation) and (nevertheless) payment 100.00

CONTRGNR 2019016690

► These are three transactions that took place in immediate succession. As Mr Axel Heck is part of our team, I assume that the voucher function was to be tested or demonstrated here.

1st voucher 2019016687 13:12: Sale of a voucher for EUR 100.00 and cash payment of the same.



2. 13:27 this voucher was cancelled, therefore a cancellation voucher 2019016690 was created, which cancels the actual sales transaction with the opposite sign. The voucher is therefore back in the cash register as an ordered product.

3. the voucher sale itself was then cancelled and offset in the cash register. This is now a 0 voucher, which was cancelled at 13:33 with voucher number 2019016691.

Ultimately, all postings in this context cancel each other out and merely document a completely cancelled voucher sales transaction.