

HANDOVER HANDBOOK

Accounting

For the successor in the role "Accounting"

Brandt Fördertechnik GmbH

Created on Oct 24, 2026 from a conversation with Jana Becker.

Contents

1. Overview

2. First steps

3. Tasks

- 3.1 Daily
- 3.2 Weekly
- 3.3 Monthly
- 3.4 Yearly

4. Processes

- 4.1 Supplier invoices and approval
- 4.2 Friday payment run
- 4.3 Tuesday dunning
- 4.4 Month-end close
- 4.5 Payroll preparation

5. Tools & systems

6. Contacts

7. Exceptions & problems

- 7.1 Customers who only pay after the second reminder
- 7.2 Stocktaking: spare parts in Hall 3
- 7.3 Payments the bank holds
- 7.4 Early payment discount at Lindemann Stahl
- 7.5 Credit notes from sales

8. Ongoing projects

- 8.1 E-invoicing from 1 January 2027
- 8.2 Preparing the 2026 annual accounts

9. Experience

10. Open points

1. Overview

You are taking over all day-to-day accounting at Brandt Fördertechnik GmbH: supplier and customer invoices, payments, dunning, petty cash, payroll preparation and the month-end close. Accounting is a one-person role. You are supported by the accounting firm Kühn & Partner as tax advisor (payroll, VAT returns, annual financial statements) and, two mornings a week, by Petra Lang from purchasing, who pre-enters supplier invoices.

The work follows a fixed monthly rhythm. The hard deadlines are set by the tax advisor and the health insurance funds: the firm needs the payroll data by the 18th of each month, and the books must be closed by the 5th working day of the following month. In between, the payment run happens every Friday and dunning every Tuesday.

Most of what this role knows is in no system: which customers only pay after the second reminder, why spare parts in Hall 3 are not in the inventory system, and which payments the bank only releases with a second approval. You will find these points mainly in the chapters "Exceptions & problems" and "Experience".

One larger project is under way: from 1 January 2027 the company must send invoices to business customers as e-invoices. Status and next steps are under "Ongoing projects".

2. First steps

1. Ask IT (Marco Seidel) to set up your access to DATEV Unternehmen online, to Volksbank online banking and to the shared mailbox rechnung@brandt-foerdertechnik.de. For banking you also need your own approval app, which Ms Hoffmann at Volksbank requests.
2. In your first week, book a meeting with Ms Kühn at Kühn & Partner to learn how payroll works and which deadlines the tax advisor sets.
3. Run your first Friday payment run together with Mr Brandt while your bank approval is still missing.
4. Read the list "Special customers dunning" in the folder Accounting/Dunning before you send reminders for the first time on Tuesday.
5. Check this month's dates in the calendar of the shared mailbox: payroll data to the firm, month-end close, social security contribution statements.
6. Settle the open questions on e-invoicing with Mr Brandt by mid-November (see

"Ongoing projects").

3. Tasks

3.1 Daily

- Review incoming invoices in the shared mailbox rechnung@brandt-foerdertechnik.de. Invoices go into DATEV Unternehmen online; everything else (supplier reminders, questions) is answered the same day or forwarded to purchasing.
- Download bank statements from online banking and match them in DATEV. Bring open items down to zero by the end of the day, otherwise Friday gets tight.
- Petty cash: collect the workshop's receipts and enter them in the cash book.

3.2 Weekly

- Tuesday: dunning run for customer invoices more than 14 days overdue.
- Thursday: get supplier invoices approved by the cost centre owners. Anything not approved by Thursday 2 pm only goes into the payment run a week later.
- Friday: payment run for all approved supplier invoices, early payment discounts first.

3.3 Monthly

- By the 18th: payroll data to Kühn & Partner (hours from time tracking, sick notes, joiners and leavers, bonuses).
- Check the social security contribution statements that the tax advisor prepares for the health insurance funds. Contributions are collected on the third-last banking day of the month; the account must have enough funds by then.
- By the 5th working day of the following month: month-end close (see "Processes").
- Reconcile the management credit card statement with receipts.

3.4 Yearly

- Stocktaking on 31 December together with the warehouse, including Hall 3 (see "Exceptions & problems").
- Documents for the annual financial statements to the firm by the end of February.

- In January: sort out old documents in the archive room. Accounting vouchers are kept for 8 years, books and annual financial statements for 10 years.
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4. Processes

4.1 Supplier invoices and approval

1. Almost all invoices arrive by email at rechnung@brandt-foerdertechnik.de. Reception scans paper invoices and sends them to the same address.
2. Petra Lang pre-enters the invoices in DATEV Unternehmen online on Tuesday and Thursday mornings and matches them to the purchase order.
3. Invoices without a purchase order number go to the cost centre: workshop to Mr Krüger, sales to Ms Yilmaz, everything else to Mr Brandt.
4. Approval is one click in DATEV. Invoices above 5,000 euros also need Mr Brandt's approval.
5. Approved invoices go into the Friday payment run.

4.2 Friday payment run

1. Create the list of approved, due invoices in DATEV. Invoices with an early payment discount are at the top, because the discount usually expires after 10 days.
2. Transfer the list as a payment file to Volksbank online banking.
3. Your approval covers payments up to 25,000 euros each. Above that, and for any batch above 50,000 euros, the bank needs a second approval from Mr Brandt.
4. Approve payments by 11 am. Anything approved later is only executed by the bank on Monday.
5. Save the payment list as a PDF in the folder Accounting/Payment runs.

4.3 Tuesday dunning

1. In DATEV, filter customer open items that are more than 14 days overdue.
2. Before sending, check them against the list "Special customers dunning". These customers follow their own rules (see "Exceptions & problems").
3. First reminder: a friendly email. Second reminder: after another 14 days, with a dunning fee. Third reminder: only after talking to Mr Brandt.

4. From the third reminder on, also inform Ms Yilmaz in sales so that nobody accepts new orders without prepayment.

4.4 Month-end close

1. Match all bank statements up to the last day of the month and reconcile the bank accounts.
2. Count the petty cash and reconcile it with the cash book.
3. Post supplier invoices that arrive after month end but belong to the old month.
4. Check depreciation and accruals against the firm's list.
5. By the 5th working day, tell Ms Kühn "month closed". The firm then prepares the VAT return (Umsatzsteuer-Voranmeldung). The company has a permanent filing extension, so the return is only due on the 10th of the month after next.
6. The firm sends the monthly management report. Forward it to Mr Brandt with three sentences on anything unusual.

4.5 Payroll preparation

1. On the 15th, export the hours from time tracking (report "Monthly hours payroll").
2. Add sick leave from the personnel folder. The firm retrieves the electronic sick notes from the health insurance funds itself; you only report who was sick.
3. Enter joiners and leavers with dates, bonuses and special payments in the template "Payroll report".
4. Email it to Ms Kühn by the 18th. The firm sends the payslips for review on the 25th.

5. Tools & systems

- **DATEV Unternehmen online:** documents, approvals, open items, dunning. Everything the accounting firm sees lives here.
- **Volksbank online banking:** payment runs and bank statements. Approvals via the approval app, second approval by Mr Brandt above the limits above.
- **Sage 100 (inventory and order system):** orders, delivery notes, customer invoices. Customer invoices are written in Sage and passed to DATEV automatically.
- **Time tracking:** hour reports for payroll, access via IT.
- **Shared mailbox rechnung@brandt-foerdertechnik.de:** where all supplier invoices

arrive. Its calendar holds every recurring accounting deadline.

- **Excel list "Spare parts Hall 3"** in the folder Stocktaking: the only record of the spare parts in Hall 3 (see "Exceptions & problems").
 - **Accounting folder on drive F:** payment runs, dunning, payroll reports, stocktaking, annual accounts, each by year.
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6. Contacts

- **Mr Brandt, managing director:** second bank approval, invoices above 5,000 euros, third reminders. Best reached in the office before 9 am; often at customers during the day.
 - **Ms Kühn, Kühn & Partner:** payroll, VAT returns, annual financial statements. Reliable by email; call for anything urgent. Her deputy is Mr Ahrens.
 - **Ms Hoffmann, Volksbank business banking:** approval app, payment limits, overdraft facility.
 - **Petra Lang, purchasing:** pre-enters supplier invoices on Tuesday and Thursday mornings and knows every purchase order.
 - **Mr Krüger, workshop foreman:** approves workshop invoices and runs Hall 3.
 - **Ms Yilmaz, sales office:** customer questions on invoices, credit notes, prepayment for late payers.
 - **Marco Seidel, IT:** access to all systems.
 - **Mr Albers, accounting at Kessler Bau:** the right person for open invoices of Kessler Bau (see "Exceptions & problems").
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7. Exceptions & problems

7.1 Customers who only pay after the second reminder

Kessler Bau, Nordlicht Logistik and Hagemann Metall always pay only after the second reminder. An early reminder achieves nothing with them, which is why all three are on the list "Special customers dunning".

For Kessler Bau, call Mr Albers in their accounting department before the second reminder. The money then usually arrives the same week. Mr Albers is in the office on Tuesdays and Thursdays.

7.2 Stocktaking: spare parts in Hall 3

The spare parts in Hall 3 are not in Sage 100, only in the Excel list "Spare parts Hall 3" in the folder Stocktaking. Anyone who does not know this spends a whole day at their first stocktaking looking for parts that were written off long ago.

So start the stocktaking with Hall 3, together with Mr Krüger. Anything crossed out in the list has been written off and is not counted. Enter the counted quantities in the list and send it to the firm with the stocktaking.

7.3 Payments the bank holds

Volksbank holds the first payment to a new supplier with a foreign IBAN and calls to confirm it. Allow an extra day when an early payment discount is at stake.

7.4 Early payment discount at Lindemann Stahl

Lindemann Stahl grants a 3% discount for payment within 10 days but prints it only on the first page of the invoice. Petra Lang now enters it correctly. Check it anyway: the discount adds up to several thousand euros a year.

7.5 Credit notes from sales

The sales office writes customer credit notes in Sage 100. If a credit note does not refer to the original invoice, it cannot be cleared in DATEV. In that case, ask Ms Yilmaz for the invoice number before you post it.

8. Ongoing projects

8.1 E-invoicing from 1 January 2027

The company's turnover was above 800,000 euros, so from 1 January 2027 it must send invoices to domestic business customers as e-invoices. Accounting has been able to receive e-invoices through DATEV Unternehmen online since 2025.

Status: the accounting firm has confirmed that Sage 100 can create e-invoices in the ZUGFeRD format. The module has been ordered but not yet set up. A test run with two regular customers is planned for early December.

Next steps:

1. Agree a date with Marco Seidel to set up the module.
2. Ask the two test customers (Nordlicht Logistik and Wagner Anlagenbau) where they want to receive e-invoices.
3. After the test, inform all customers by circular letter. Ms Yilmaz has the draft.

8.2 Preparing the 2026 annual accounts

The firm sends its list of required documents in December. Request the bank balance confirmations in January; the stocktaking list must be finished by mid-January.

9. Experience

- Friday is the critical day. If you do not match bank statements during the week, you will not get the payment run done by 11 am.
- Mr Brandt only reads the monthly management report if it starts with three sentences on what matters.
- Many invoices arrive at once before Christmas. Ask Petra Lang for an extra morning in December.
- Suppliers who send reminders have almost always sent an invoice that was never approved. Look in the open approvals first before you contact the supplier.
- The accounting firm is only partly available for two weeks in July. Send the July payroll data by the 15th.

10. Open points

- Who takes over the second bank approval when Mr Brandt is on holiday? There is no deputy yet.
- Ms Hoffmann still has to request the approval app for your access.

- Whether the cash book will be kept digitally from 2027 has not been decided.

This handbook is based solely on what was said in the conversation. Please verify critical details before relying on them.