

INTRODUCTION OF E-INVOICING IN THE ECONOMY

1 ACCOUNTING FIRM BIRO BONUS, D. O. O.

1.1 COMPANY PRESENTATION

The company Biro Bonus, d. o. o., was founded in 1991 by Drago Bučar. It is classified in the tertiary economic sector and is considered one of the leading accounting companies in Slovenia, especially in the field of digital accounting. (Bureau Bonus, 2021) In 1999, they became the holder of the quality certificate Bureau Veritas Quality International (BVQI) according to ISO 9001:2000. They renew them every year, as it represents added value for them in business. (Borštnik, 2007)

The accounting firm, which employs more than 30 people and operates at two locations (in Ljubljana and Novo mesto), is managed by the director Marija Tomc Muc. Employees of the accounting firm have a tertiary, higher and university degree in economic fields and many specialized skills. It is also worth mentioning that the company is one of the learning organizations, as it takes care of internal trainings as well as education at professional educational institutions. (Bureau Bonus, 2021)



Figure 1: Best accounting firm 2014

Source: Revija Stik, 2022

The company considers itself users and developers of modern information technology and carriers of modern methods in accounting. The services offered by the accounting firm are:

- traditional accounting – the client regularly brings documents to the accounting firm, and accountants review or verify them and record events recorded responsibly and promptly;
- paperless accounting – enables optimization of work processes, electronic archiving of documents and faster access to important information;
- electronic accounting – certain software allows the client to enter data and accountants process them accordingly;
- tax consulting and training. (Bureau Bonus, 2021)

In 2014, Biro Bonus, d. o. o., expanded its activities to the field of education (Bonus Academy) - initially in financial and tax areas. Shortly afterwards, in 2019, they expanded to the field of engineering with an emphasis on comprehensive product development from idea to realization in a virtual environment. (Bureau Bonus, 2021)

1.2 PAPERLESS ELECTRONIC ACCOUNTING IN BIRO BONUS, D. O. O.

The introduction of the electronic and paperless accounting system in the accounting firm Biro Bonus, d. o. o. was a demanding project where all employees participated. The shorter part of the project team also included colleagues from the companies Sating d. o. o. and Eba, d. o. o., with whom they developed the EBAPAN software interface and various processes for regulating paperless documentation. (Tomc Muc, 2012) The design of the system is based on the integration of the Business Information System for Business Monitoring (Pantheon), Document Management System (EBA) and Programming Interface (EBAPAN). The Pantheon and EBA systems are comprehensive and operate in accordance with the legislation. The EBAPAN interface connects them and enables their simultaneous and consequently efficient use. (Tomc Muc, 2010)

2 WORK WITH THE PANTHEON ACCOUNTING PROGRAM

2.1 PANTHEON INFORMATION SYSTEM

There are currently many software companies operating in Slovenia that offer comprehensive business solutions. Companies that offer software packages for companies and solutions for accounting services are Datalab d.d., Baan, Opaal, d. o. o., SAP, d. o. o., Navision, SAOP, etc. The criteria on the basis of which accounting firms decide to purchase are, at most, user-friendliness, flexibility and price. (Borštnik, 2007)

The accounting firm Biro Bonus, d. o. o., is focused on continuous education and improvement of the quality of services, as this maintains competitiveness ahead of other accounting service providers. Thus, in 2004, they upgraded their operations with electronic accounting solutions, the foundation of which is the Pantheon information system, created in the Slovenian company DataLab. With the introduction of the new system, they managed to reduce human error, increase the number of clients and rationalize the time spent on corporate and tax consulting. (Borštnik, 2007)



Figure 2: Pantheon Information System logo
Source: Datalab website, 2022

The Pantheon information system is a comprehensive system that enables solutions in various fields (construction, shops, public institutions, service companies and accounting). The application is fully open and allows easy development of user segments tailored to the user. The use of the aforementioned information system in accounting is divided into the following modules:

- Orders – monitoring issued and received orders.
- Production – production of new products.

- Goods – receipt and issuance of items and their transfer between warehouses, keeping customs warehouse and other customs records, making VAT reports, etc.
- Service – managing complaints and other service requests.
- Money – contains accounting functions.
- Human resources – monitoring of the filled (salaries, travel orders).
- Analytics – enables user analysis, OLAP analyses and reports.
- Desktop – features for editing program windows. (Borštnik, 2007)

For successful work with the aforementioned software package, it is essential to correctly set up all types of documents used in the company. Pantheon supports the general ledger with balances and enables automatic (according to preset templates) and manual posting of business events. In the latter case, the program keeps the sum of debit and credit transactions in real time and shows us the total balance. The program also contains a basic chart of accounts, which can be supplemented and changed. Auxiliary ledgers, on the other hand, are integrated into the general ledger, without duplicate data entry. Pantheon also offers any number of journal postings and checklists of automatic postings and unmatched journal posts. (Borštnik, 2007)

The program also includes a register of fixed assets and depreciation accounting, and enables automatic posting of received and issued invoices, VAT returns, salaries, travel orders, etc. In Pantheon, it is possible to review all postings in the general ledger. Postings can be filtered by account, date, type and document number, etc. (Borštnik, 2007)

2.1.1 E-commerce in the Pantheon information system

Modern business dictates the automation and digitalization of all processes and documents in the company. Companies need to establish a system that enables efficient e-exchange through the automated path from e-order to e-invoicing. (Pantheon, 2023) The three main pillars of e-commerce in the Pantheon are:

- eDocumentation - is a service of electronic document storage and is part of the Pantheon Document Management System (DMS); It is the central warehouse of all documentation used and produced in the company.
- eExchange - is a service that is part of DMS and enables the exchange of all types of electronic documents (e-invoices, e-orders, e-delivery notes, etc.).
- eProcess - is a set of connected elements that direct operations in the Pantheon through defined functions, resulting in faster and automated execution of repetitive tasks (e.g. VAT return). (Pantheon U-site, 2023a)

2.1.1.1 Electronic exchange in the Pantheon information system

The Pantheon information system offers various additional modules that take care of receiving and sending documents through various EDI providers. The original document is usually an order, followed by confirmation, delivery note and invoice, as well as stock status. (Pantheon, 2023)

The Pantheon user chooses the appropriate EDI provider for himself. The introduction of EDI communication is regulated with EDI providers with whom they cooperate (bizBox and Panteon Group d. o. o.). Pantheon users are also provided with a free bizBox e-mailbox for exchanging electronic documents and investing in PPA. With the eInvoice service in Pantheon, it is possible to exchange various documents (from e-invoice and e-order to e-delivery note, etc.) Receiving documents is free of charge, and the cost of sending depends on the package created and the network to which the documents are sent. Pantheon offers five different e-commerce packages (two prepaid and three monthly packages) tailored to the needs of the company. (Pantheon, 2023)

The basic process of e-exchange in the Pantheon could be briefly summarized in the following cues:

- The business information system used by the company generates a commercial document (e.g. invoice) and sends it to the e-path provider for e-exchange (to the bizBox electronic exchange platform).

- Based on the predefined conditions, the e-exchange provider or its software recognizes the type of document, checks the structure, converts it to the recipient's standard of the document and transfers it through the agreed connection protocol to the recipient (e.g. FTP, VAN, AS2, etc.).
- The document is then adopted by the recipient's e-data exchange system, transformed into a structure recognized by the recipient's information system, thus enabling integration and further processing in business processes. (Pantheon U-site, 2023b)

2.1.2 Example of sending an e-invoice in the Pantheon information system

Sending an e-invoice begins with creating an issue document for the customer, converting it to eSLOG and sending the document (in the form of an e-invoice) via an electronic mailbox. At the same time, the sender receives information about the delivery of the e-invoice. (Pantheon U-site, 2023c)

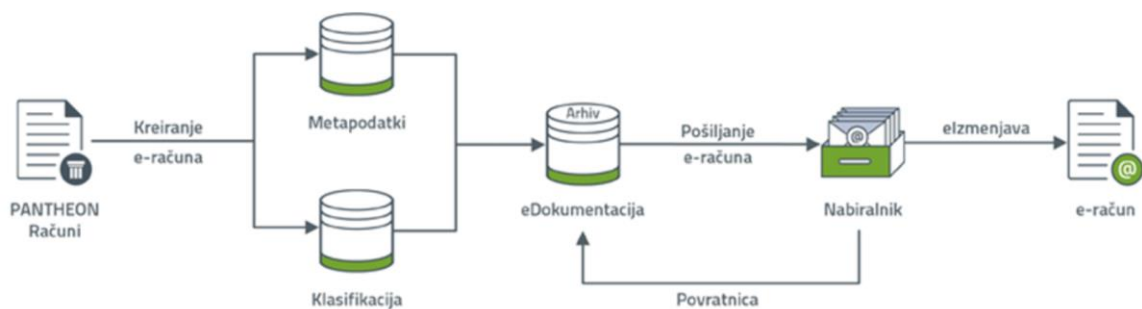


Figure 3: Sending an e-invoice
Source: Pantheon U-site website, 2023c

Sending an e-invoice follows in the following steps: creating an e-invoice, sending an e-invoice and obtaining a return receipt (information on the delivery of e-invoice). (Pantheon U-site, 2023c)

2.1.2.1 Create an e-account

The responsible person who wants to send an e-invoice to the buyer for the purchase of goods selects "*Goods | Edition | Document*" and document type. Creates an invoice that he wants to

send to the customer and selects the button ("*Import/Export Data*") and the functionality "*Export release document e-style*" in the toolbar.

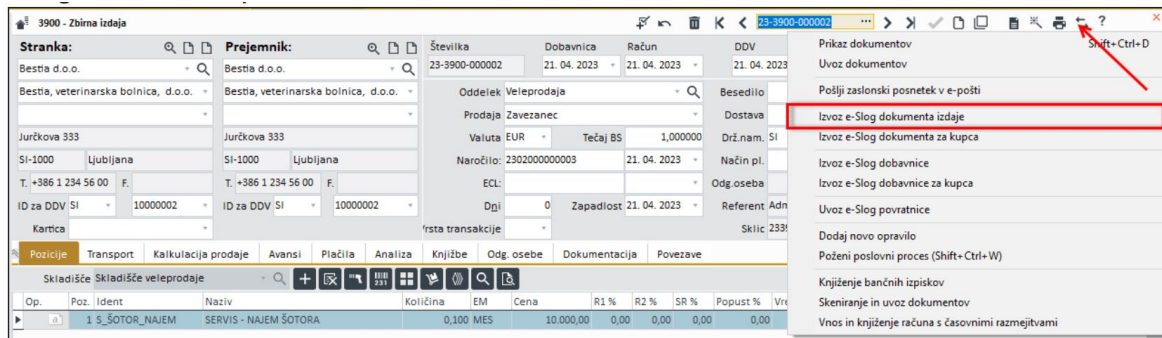


Figure 4: Creating an e-account
Source: Pantheon U-site website, 2023c

The e-invoice is exported and stored in eDocumentation and is given the status of "*Send*".

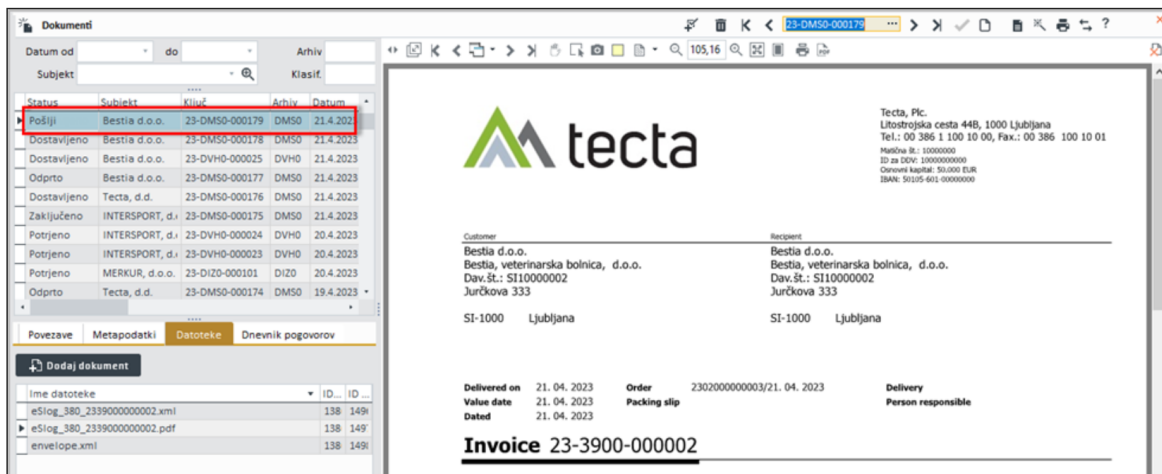


Figure 5: Export and storage of e-invoice in eDocumentation
Source: Pantheon U-site website, 2023c

2.1.2.2 Sending an e-invoice

In the Documents form, select the button on the toolbar ("*Import/Export Data*") and the eProcess "*Send e-Document to bizBox*". The e-invoice will be sent to the customer via an electronic mailbox. After sending, the e-invoice in the e-Documentation is assigned the status "*Completed*".

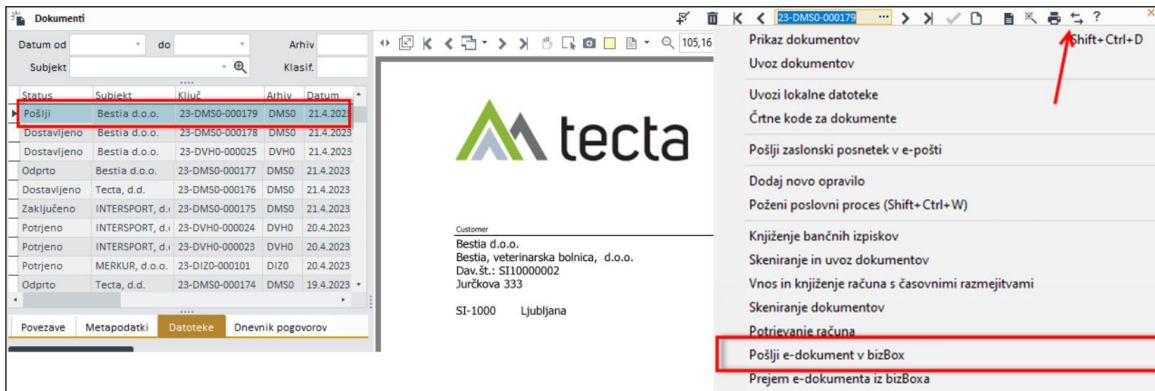


Figure 6: Sending an e-invoice
Source: Pantheon U-site website, 2023c

2.1.2.3 Acknowledgement of receipt – receipt of information on the delivery of e-invoice

When the buyer receives the e-invoice, a return receipt is automatically created in the mailbox, which contains information about the delivery of the e-invoice to the buyer. To collect acknowledgement of receipt from the mailbox, the vendor *selects the "Documents" form and selects the (Import/Export data) button in the toolbar and the "Receive e-document from bizBox" option*. He then receives a new return receipt document with the status *"Delivered"*. The latter means that the document was successfully delivered to the buyer. In the event that the document is not delivered to the buyer, the acknowledgement of receipt shall show the reason why the document was not delivered.

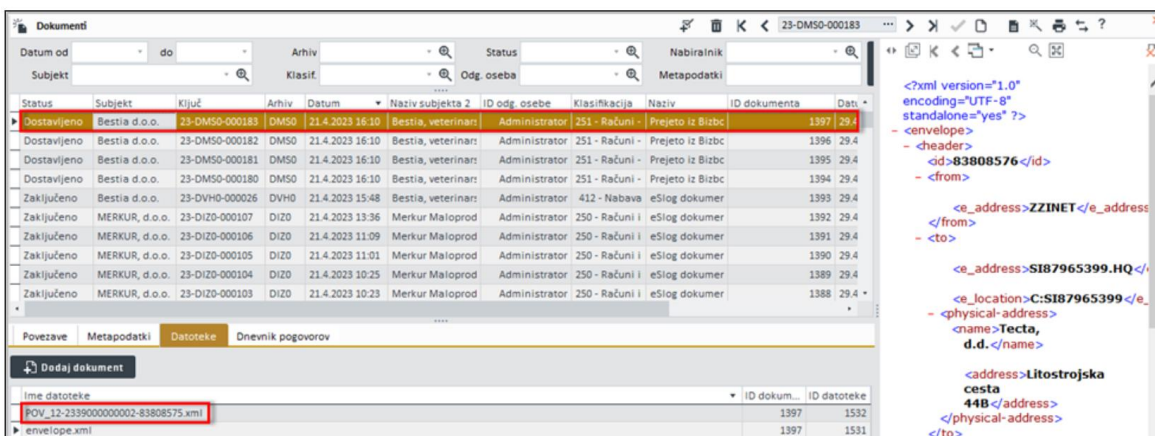


Figure 7: Receipt of information on the delivery of e-invoice
Source: Pantheon U-site website, 2023c

At the same time, the status of the source e-invoice changes from "Completed" to "Delivered", which means that the invoice has been delivered to the recipient. On the "Links" tab, a link to the return receipt is also displayed (in this case, 23-DMSO-000183).

Status	Subjekt	Ključ	Arhiv	Datum	Naziv subjekta 2	ID odg. osebe	Klasifikacija	Naziv	ID dokumenta	Dati
Dostavljeno	Bestia d.o.o.	23-DMSO-000179	DMSO	21.4.2023 02:19	Bestia, veterinar:	Administrator	251 - Računi -	eSlog dokumer	1386	29.4
Dostavljeno	Bestia d.o.o.	23-DMSO-000178	DMSO	21.4.2023 02:04	Bestia, veterinar:	Administrator	251 - Računi -	eSlog dokumer	1385	29.4
Dostavljeno	Bestia d.o.o.	23-DVHO-000025	DVHO	21.4.2023 01:50	Bestia, veterinar:	Administrator	412 - Nabava	eSlog dokumer	1384	29.4
Odprto	Bestia d.o.o.	23-DMSO-000177	DMSO	21.4.2023 01:43	Bestia, veterinar:	Administrator	251 - Računi -	Prejeto iz Bizbc	1383	29.4
Dostavljeno	Tecta, d.d.	23-DMSO-000176	DMSO	21.4.2023 01:43	Tecta, prodaja in	Administrator	251 - Računi -	Prejeto iz Bizbc	1382	29.4
Zaključeno	INTERSPORT, d.	23-DMSO-000175	DMSO	21.4.2023 00:52	INTERSPORT ŠPOR	Administrator	251 - Računi -	eSlog dokumer	1381	29.4
Potrjeno	INTERSPORT, d.	23-DVHO-000024	DVHO	20.4.2023 15:58	INTERSPORT ŠPOR	Administrator	412 - Nabava	eSlog dokumer	1380	28.4
Potrjeno	INTERSPORT, d.	23-DVHO-000023	DVHO	20.4.2023 15:33	INTERSPORT ŠPOR	Administrator	412 - Nabava	eSlog dokumer	1379	28.4
Potrjeno	MERKUR, d.o.o.	23-DIZO-000101	DIZO	20.4.2023 14:43	Merkur Maloprod	Administrator	250 - Računi i	eSlog dokumer	1378	28.4
Odprto	Tecta, d.d.	23-DMSO-000174	DMSO	19.4.2023 13:20	Tecta, prodaja in	Administrator	251 - Računi -	Prejeto iz Bizbc	1377	27.4

Ključ povezave	Opis povezave	Ključ povezave	Subjekt	Naziv subjekta 2
2339000000002	LinkMnemoMove	23-3900-000002	Bestia d.o.o.	Bestia, veterinarska i
23DMS00000183	LinkMnemoMnemo	23-DMSO-000183	Bestia d.o.o.	Bestia, veterinarska i

Figure 8: Change of e-invoice status to delivered and link to return receipt
Source: Pantheon U-site website, 2023c

2.1.3 Example of receiving an e-invoice in the Pantheon information system

The receipt of the e-invoice is the import of the e-invoice from the unified e-commerce platform bizBox into eDocumentation and the creation of the Pantheon takeover document (received invoice) based on the import of the eSLOG takeover document. (Pantheon U-Site, 2023d)

The responsible person in the company wants to import the received e-invoice from the bizBox system into the eDocumentation and then create a Pantheon pickup document for the imported document. The procedure for receiving an e-invoice follows in the following four steps: import of e-invoice into e-documentation; selection of e-invoice in eDocumentation and launch of the business process; importing an eSLOG invoice and creating a received invoice based on importing an e-invoice (importing an eSLOG takeover document) and reviewing the imported e-invoice. (Pantheon U-Site, 2023d)

2.1.3.1 Import e-invoice into eDocumentation

For the exchange of e-invoices, the company uses a unified platform for exchanging documents bizBox, from where received e-invoices are imported into eDocumentation. Upon receipt of the e-invoice, a return receipt with status is automatically created and sent to the sender of e-invoice. (Pantheon U-Site, 2023d)

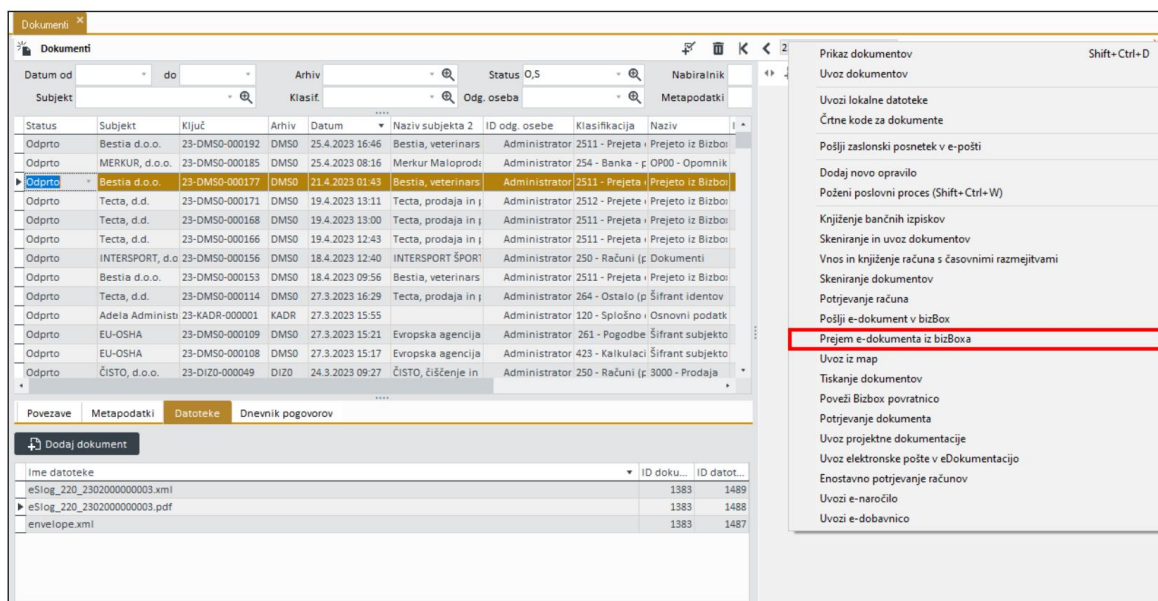


Figure 9: Receipt of an e-invoice in the Pantheon information system
Source: Pantheon U-site website, 2023d

2.1.3.2 Selecting an e-invoice in eDocumentation and starting a business process

In the next step, the received e-invoice from the e-Documentation must be imported into the Pantheon Acquisition Document – Received Invoice. On the "Documents" form, you can find and click to select the e-invoice for which you want to create a Pantheon account. On the toolbar, click on the "Wizard" button and select the eProcess "Import eSLOG account" from the drop-down menu. (Pantheon U-Site, 2023d)

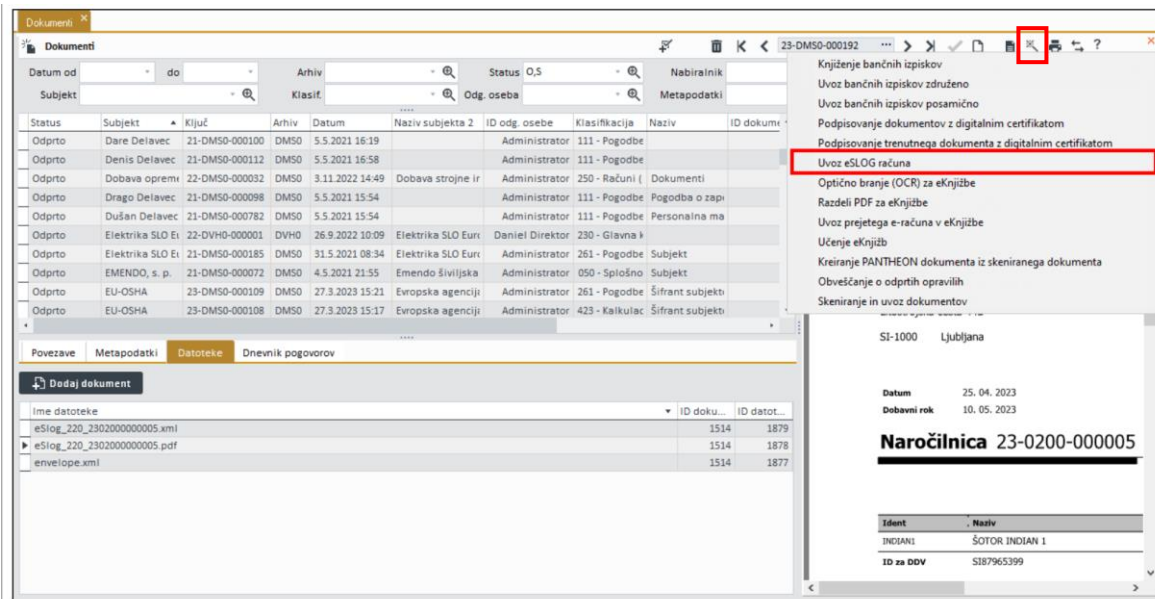


Figure 10: Selection of e-invoice and start-up of business process in the Pantheon information system
Source: Pantheon U-site website, 2023d

2.1.3.3 Creating a received invoice on the basis of importing an e-invoice (import of the eSLOG takeover document)

The business process imported data from e-invoice into the form (account data, positions, account preview) and settings for creating a document. The responsible person verifies the account details with the actual account (preview) and, if necessary, completes them. (Pantheon U-Site, 2023d)

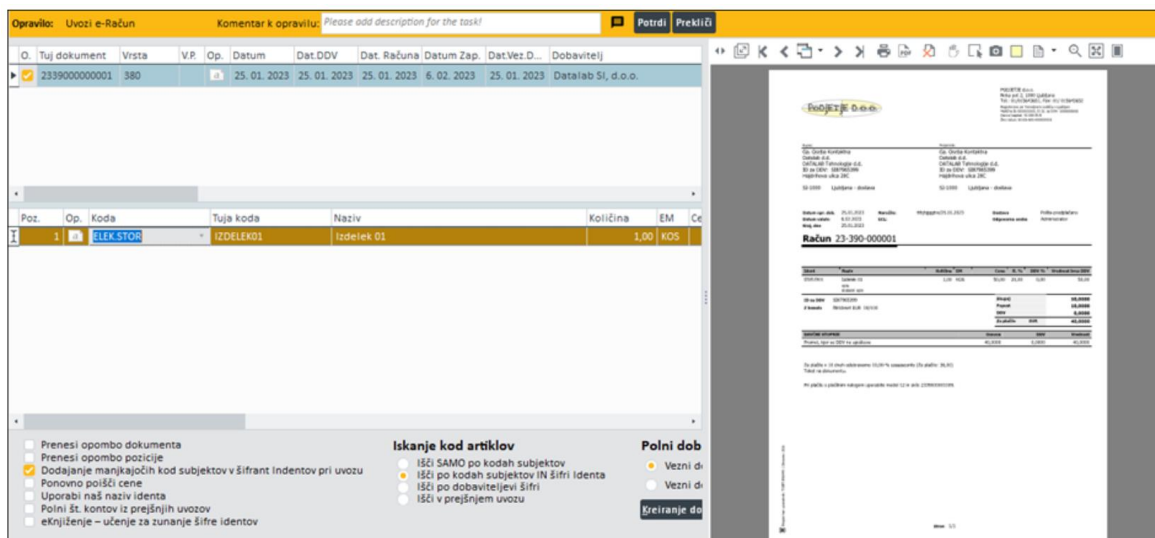


Figure 11: Creation and preview of e-invoice in the Pantheon information system
Source: Pantheon U-site website, 2023d

From the drop-down list it is necessary to select the type of document that the responsible person in the company wishes to create (e.g. cost account: 1200 "Expense invoice"). This is followed by checking the data and creating the document by clicking on the "Confirm" button. The business process is completed. (Pantheon U-Site, 2023d)



Figure 12: Receipt of an e-invoice in the Pantheon information system
Source: Pantheon U-site website, 2023d

2.1.3.4 Overview of imported e-invoice

In the last step, the responsible person reviews the newly created Pantheon account and the link to the eDocumentation. Click on the "Documentation" tab to check the links to eDocumentation. (Pantheon U-Site, 2023d)

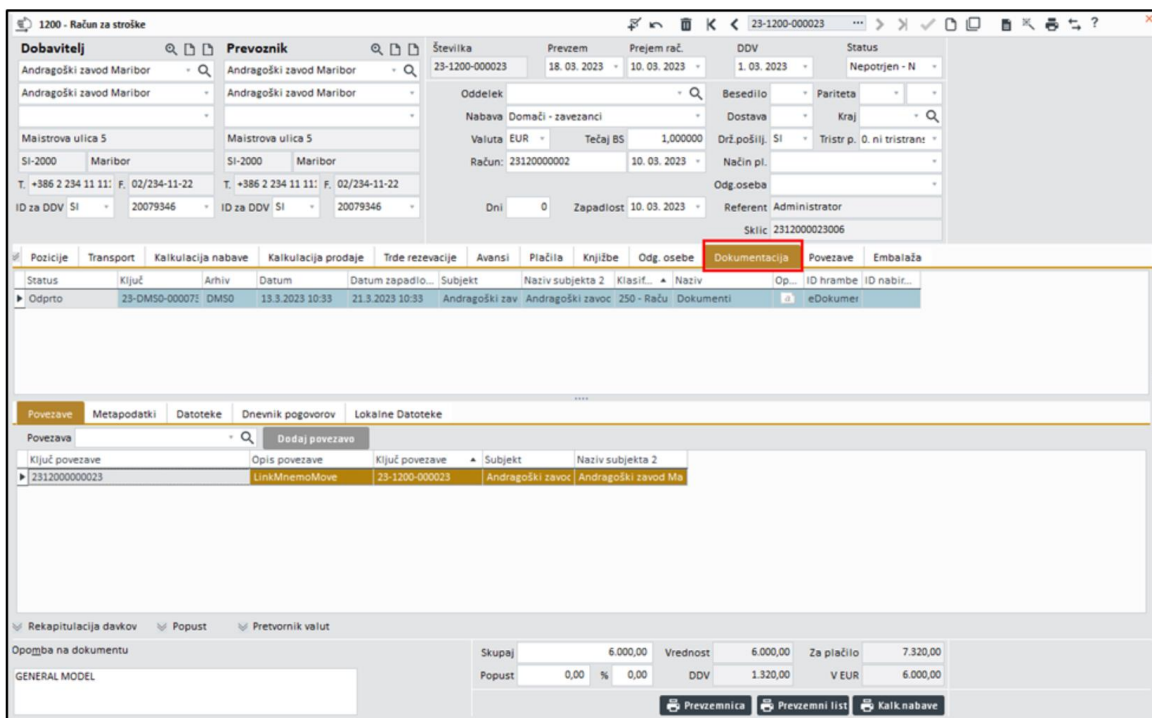
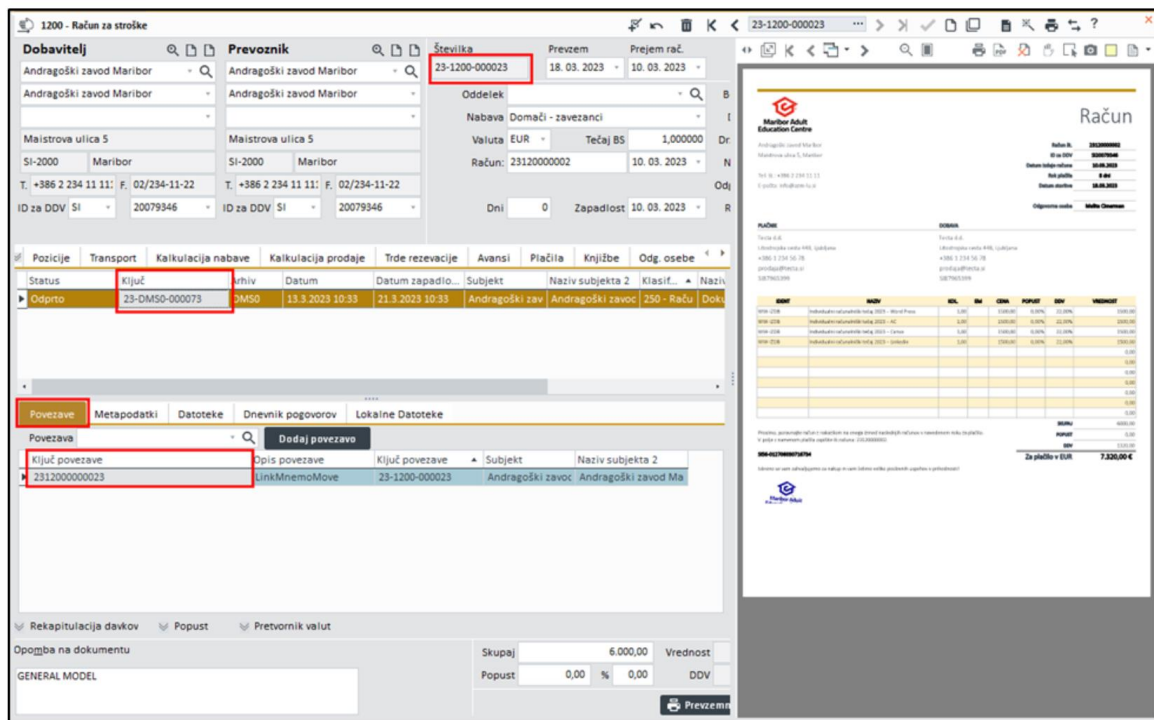


Figure 13: Overview of e-invoice in the Pantheon information system, tab "documentation"
Source: Pantheon U-site website, 2023d

On the Documentation tab, there are several under the tabs. Under *the "Links"* tab, linked documents with the current document in the eDocumentation are visible. Figure 17 shows that the Pantheon document 23-1200-000023 is associated with a document in the eDocumentation written in the Key field 23-DMS0-000073. The *Metadata subtab* shows additional document information that was recorded in required metadata fields when imported into eDocumentation. (Pantheon U-Site, 2023d)



Picture 1: Overview of e-invoice in the Pantheon information system
Source: Pantheon U-site website, 2023d

Finally, it is necessary to check the files received with the e-document. This requires clicking on the *"Files"* tab, where files that are an integral part of the document's eSTYLE are visible. In Figure 18, where the e-invoice document type was received, the files are attached:

- XML document ("*eSlog_380_številk.xml*") – an eSLOG invoice was imported,
- XML envelope ("*envelope.xml*") – eSLOG envelope was imported in
- PDF ("*eSlog_380_številk.pdf*") – Upon import, a pdf format of the document was created for review.

Povezave				Metapodatki				Datoteke				Dnevnik pogovorov			
<input type="button" value="Dodaj dokument"/>															
Ime datoteke												ID dokumenta		ID datoteke	
eSlog_380_2339000000001.xml												1045		771	
eSlog_380_2339000000001.pdf												1045		770	
_envelope.xml												1045		769	

Figure 15: Overview of e-invoice files in the Pantheon information system

Source: Pantheon U-site website, 2023d

3 FINISH

I believe that during my practical training at Biro Bonus, I gained a lot of practical knowledge and became acquainted with the work of an accountant, which is extremely dynamic. The role of modern accountants is often not only in the scope of bookkeeping work, as it also requires interaction with clients and consulting (tax consulting, accounting accounting, budgeting, accounting analysis, etc.).

I also realized how important it is for the company's employees to be willing to learn and constantly improve both in the field of information and communication technologies and in the field of accounting, which is considered a rapidly developing field (especially in the field of legislation, which changes from year to year). I also got an insight into the operation of the company and the team, in which there is an extremely pleasant atmosphere.

I was very pleased with the apprenticeships and I believe that my expectations have been met.

