Basware Manual for Case Company's Accounts Payable department

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Abstract

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The objective of this project was to create a comprehensive manual for the account payable department of a company. The first requirement for an effective manual was to find out what operations and information had to be included. The second requirement was to find out what does an effective manual include and how it is structured.

This was a project-based thesis that consists of an introduction, theoretical, project management and project outcome. The theoretical part consists of topics regarding accounts payable, financial management, internal controls, and manuals creation.
The manual was created by applying the theory to create a manual and author's own experience from working as an accounts payable clerk in the case company.
The project management part describes the methods how the project was managed and how the project objective was achieved.

The result of the project was a comprehensive accounts payable manual that describes all the task and aspects of the accounts payable department tasks and processes.

The analysis and the feedback of the project indicates that the project was successful and met the goal of creating a manual.

In conclusion, the project was successful. The manual consisted at least of all of the main tasks and procedures that needed to be addressed for the manual to be viewed beneficial.
Further studies should be carried out to find out how to use the manual in the induction of new employees. Another study suggestion was to constantly update the information to ensure that the manual is up to date.

Keywords
Basware Ap Pro, Account payable process, Manual, Technical writing, Digital financial management, Internal controls

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1   Introduction

This is a project-based thesis that aimed to improve the efficiency of training new accounts payable employees and support the transition to the new software version that will be used soon. The project outcome was a manual for the case company´s accounts payable department.

The project was initially started in Autumn 2019 when I started my internship in the case company as finance trainee in the accounts payable department. The initial idea of creating a manual was born as there was no actual manual for the general tasks that I was supposed to do in the accounts payable department.

During the project, the software in use was replaced gradually and will be fully replaced in the end of 2021, therefore the project was put on hold in the end of 2020 as I needed to re-assess the project and its possible outcomes. The new version of the software was drastically different, and the benefits of the manual would be even greater than the initial manual, as the manual for the updated software would be beneficial for existing employees and not only new employees.

This thesis displays the theoretical framework that was the foundation for the manual in addition, it presents the creation process and provides the reader an idea what the manual consisted of.

The project was partially carried out successfully as the manual has been created but the non-superficial objective of creating an effective learning tool has not been possible to be evaluated as the primary target group for the manual was new employees and no new employees has joined the accounts payable department.

1.1   Case Company

The case company which wished to not be mentioned by its name is a leading company in their respective industry in Scandinavia and one of the largest in Europe. They currently operate approximately in 300 stores in three different countries and consists of approximately 1400 employees working in the Nordic countries. The head office is in Helsinki, Finland, and it´s is currently owned by few investment firms, the company went public in the beginning of 2020.The company has been awarded as the best workplace in Finland

in the recent years and has been highly regarded company in the same category for many years.

The current situation in the case company is that the financial management operations has been transferred in recent years to the Helsinki headquarters. This resulted in that the HQ is managing and processing all the documents and financial operations of the 500 stores and warehouses.
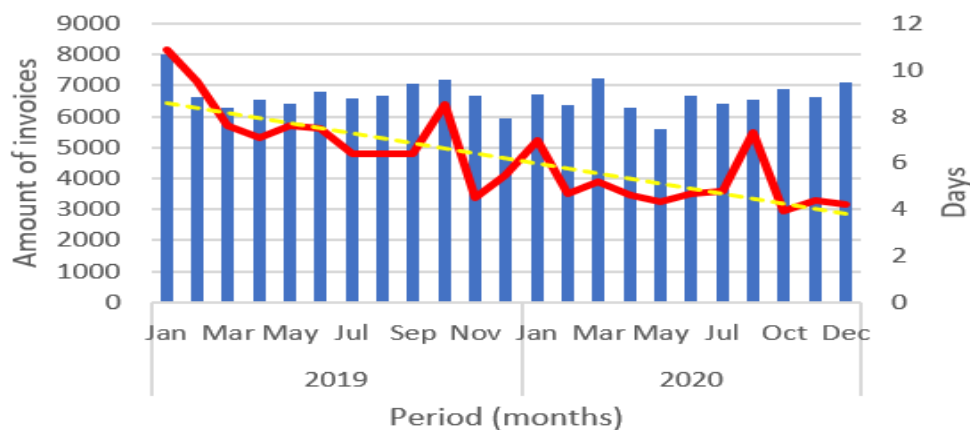
1.2 Accounts Payable Department

The accounts payable department is an important part of the company´s success as any other department or operation. The accounts payable department is responsible for checking, documenting, and settling invoices that the company has received from its suppliers, which makes it obviously critical.

The accounts payable department in the case company is a four-person department that process approximately 6000-8000 invoices monthly, in addition to other tasks which usually varies depending on the employee. With this number of invoices that needs to be in some degree manually handled in some point of the process means that there is great challenge for the accounts payable department.

Currently the accounts payable department is operating efficiently if compared to previous periods, which can be seen in figure 1. Figure 1 display the development of invoice processing time as the yellow dotted line indicates the development has been positive. Even though the processing time has reduced it has still room for improvement as the company grows constantly and the need for automation is growing.

Graph 1. Invoice average processing time during years 2019 and 2020 (Author 2021)

1.3 Project objective and project tasks

This project had one main objective which was to create a manual for the accounts payable department for case company. Initially the main objective felt as enough but during the first weeks of the project I felt that the main objective needed sub-objectives or some milestones that needed to be reached during the project, to achieve the main objective of creating a comprehensive and user-friendly accounts payable manual.

The sub-objectives or milestones that I set for myself to be achieved during the project was selected on the basis that it would provide me deeper understanding about the topic but also provide indirectly the same benefits for the possible users of the manual.
The three milestones that I pinpointed was the following: to get a deeper understanding of the accounts payable processes, to understand the invoicing cycle and the invoicing software and the last milestone was to learn how and what is to create an efficient and user-friendly manual.

To be able to achieve the project objective, I set eight tasks that were needed to be done, each task had also a personal benefit for the authors professional knowledge as by completing each task I got a deeper understanding of the accounts payable process and the tasks included.
The eight tasks are listed below, the tasks were straightforward as the four main targets of the tasks was to learn, document, analyse, create, and present.

- PT 1. Using and getting familiar with the current account payable process and digital software that are used in the case company.
- PT 2. Investigating and documenting findings about the current process.
- PT 3. Analysing the findings from PT2
- PT 4. Planning the manual.
- PT 5. Creating the manual
- PT 6. Presenting manual for feedback
- PT 7. Publishing final manual

The project tasks, theoretical framework, project management methods and outcomes for each project tasks are outlined in table 1.

Table 1. Overlay matrix for accounts payable manual project (Author 2020)

Project Task	Theoretical Framework	Project Management Methods	Outcomes
PT 1. Learn the Accounts payable tasks	Training, learning the Account payable process. Qualitative research	Desktop research and practical work	Familiarization of process and digital software
PT 2. Investigating the whole invoice process cycle	Observations on the Account payable process and digital software.	Desktop research and discussions with AP clerks and Manager	Documentation of the process
PT 3. Analysing findings from investigation	Qualitative research	Desktop research. Analysis of documentation and discussion with manager.	Analysis and documentation of PT2´s outcomes
PT 4. Research and Planning framework for manual	Qualitative and quantitative research	Documenting possible layouts for manual. Word and PowerPoint	Accounts payable manual plan
PT 5. Creation of manual.	Documentation of AP process according to plan	Documentation and discussions along the process, PowerPoint	Accounts payable manual
PT 6. Manual presentation	Documentation of observations and feedback	Adjustments to manual based on feedback. Teams and PowerPoint	Points of improvements for final manual
PT 7. Publishing	Desktop research	Uploading material to company´s intranet and shared files.	Manual published in company's intranet

1.4 Thesis Structure

The first chapter of the thesis is the introduction, the objective of the chapter is to describe the project objectives, project tasks, benefits of the project, the case company and current situation in the case company.

The theoretical framework defines the concepts and theories studied to achieve the project objective. The theoretical framework defines first the concepts of invoice cycle and Basware. The aim of the project is to create a manual that will ultimately shorten the invoice processing cycle and reduce the transition time to the new Basware version. These two concepts have a key role in achieving that objective and therefore will be needed to

be defined and understood to be able to create an effective accounts payable manual for the case company.

The chapter then continues with describing concepts regarding internal controls, as this concept is regarded as important in the case company and is beneficial that the manual addresses that as well. The first three concepts will form the actual substance of the manual. The final part of the chapter will define the concepts of technical writing and manual, these two concepts will ensure that the manual will be organized and written in the most user-friendly way.

The third chapter will solely be about the project, it will start fist describe the project plan, project task, project management method and is rounded up with assessing the project.

The accounts payable manual chapter will entirely be about the manual and its content, the chapter starts with the manual introduction and will then include theoretical, and practical instructions that will be described in more details in the fourth chapter.

The fifth chapter will summarise the project and the thesis and draw a conclusion about the outcomes and continues with a reflection about the project and assess if it was successful or not.

The last part will be the reference list and appendices. The first and only appendix will be a stripped version of the manual, as the case company wants to keep the manual confidential.

1.5 Project Scope

The focus of the project was only on the Invoice processing software Basware AP pro as that is the main tool that is used in the accounts payable department, and therefore excluded all the other financial management processes. As I worked in the account payable department and did not have enough knowledge or support to conduct a comprehensive study for any other departments process such as account receivable processes in the manual. I did not study the ERP system that are used in the accounts payable department as the usage of that is relatively small in contrast to the invoice handling platform.

1.6 Benefits

The beneficiary of the manual was the company and the employees of the accounts payable department. The manuals mission was to reduce the training time of new employees and clarify and support the daily tasks for the current employees. The company will also benefit from that as well, because by reduced training time, will mean that the new employee will be faster ready to contribute and release the employee responsible for training for their own tasks, additionally it will reduce errors as the employees will be able to use the manual in situations where they are not certain what to do especially in the beginning as the new software is being initially taken into use.

The authors benefits were mainly the enforcement of learning the process in more detail and therefore becoming more confident with the software that was studied. Additionally, getting experience on creating informative material for the case company can be beneficial in the future as there is new processes and new software's planned to be initialized in the case company.

1.7 Key Concepts

Accounts Payable Department could be defined as a department that is responsible for making payments owed by the company to suppliers and other creditors. Accounts payable are dealing with incoming invoices processing, approval, and payment.(Tracy 2018,91-92.)
Accounts payable departments main task is invoice handling as it concerns actual invoices, which is the core of any payment. Invoices acts as a document that declares a transaction between a buyer and a seller.(Tracy 2018, 91-92)

Account Payable Process, or invoice cycle follow this basics steps. (Schaeffer 2007):
• The buyer receives the invoice from the supplier.
• The accounts payable clerk adds the invoice to the Enterprise Resource Planning (ERP) system.
• The Invoice is checked and approved.
• Invoice is paid.

Account Payable Clerk is responsible for taking care of a company´s financial department accounts payable or open accounts which are a liability for the company. This fact

makes it important that the clerk working in this department is very careful to always check and to ensure that all open accounts are settled and paid for.

Digital Financial Management as concept has changed and evolved during the years and is still going through changes as the technological development is rapidly modifying and affecting therefore the business environment. Additionally, the digitalization of financial management has been on constant growth also because of the innovative technology being created and made possible for businesses to use which has led to processes being made more efficient and accurate. (Lahti & Salminen 2014,12)

Internal Control,

Institute of Internal Auditors (IIA) has defined internal auditing/control as: "an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps organizations to accomplish its objectives by offering a systematic and disciplined approach to evaluate and improve the risk management, control, and governance processes."

Recurring and Non-recurring invoices

The two main types of invoices that the case company handles, recurring invoices are invoices that are expected to arrive in regular intervals and are easier to process fully automatically. Whereas Non-recurring are not occurring in regular intervals and therefor is harder to automatize fully.

Financial management

It´s a function within the organization, it main tasks is to follow and monitor its financial activities in manner that allows an efficient reporting to its internal and external stakeholders. Then moving on to the definition digital which could be defined as the transferring, processing, and archiving of information in a digital environment. This information is usually stored in different databases. (Lahti & Salminen, 2014,19)

Manual

Manuals are material that are needed when new working methods are developed, or new software are implemented. Manuals must cover all the necessary actions that the user will probably take. (Finnish Standards Association SFS 2001, 21; Grimm 1987,1; Kauppinen, Nurmi & Savola, 2006, 102-103)

2   Theoretical Framework

The theoretical framework defined the main components regarding the accounts payable process and the internal controls that are relatable to the accounts payable department. The theoretical components were fundamental for the manual and for the success of the project as it included concepts that contributed to create a manual that explained the deeper purpose of the tasks and provided knowledge on how the manual had to be written so it effectively communicates the information to its target group.

The aim of the first part of this chapter is primarily to understand the concept of financial management and digital financial management and how its connected with the accounts payable departments main digital financial management tool Basware P2P.

The second part of this chapter will explain the key concepts for the manual, the concepts such as invoice cycle and all the necessary Basware main concepts and core actions will be defined as they will be the base for the content of the manual.

After the concepts above has been defined and explained the third and fourth part will explain the internal controls and main principles of an effective manual and the characteristics of technical writing as way of communicating informative texts.

Figure 1 shows the theoretical framework and the main concepts that will support and explain the account payable process and therefore the manual as well.
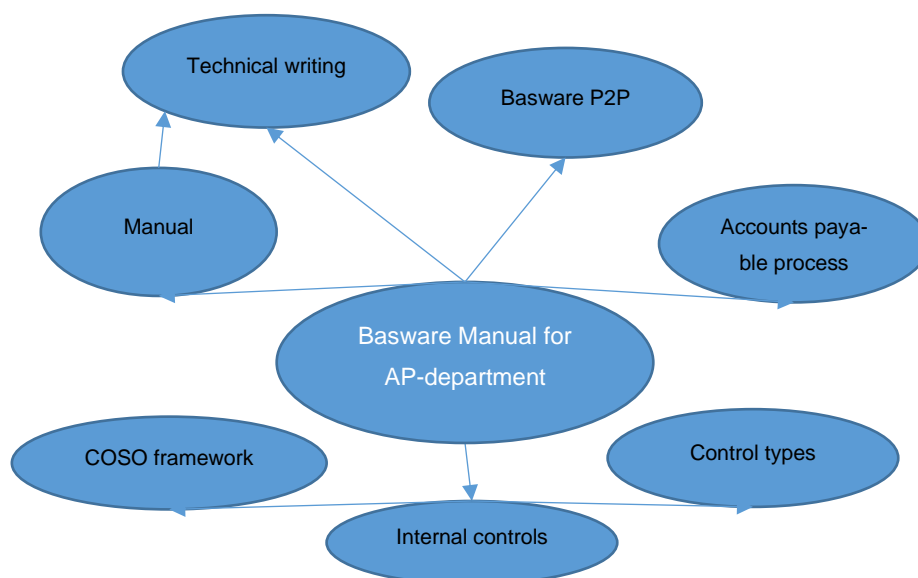

Figure 1. Theory framework (Christou, 2021)

2.1 Financial Management

At a strategic level, financial management can be viewed as either a business process or one of the company's support functions however, the best method for understanding what it is, is to study or observe it as a group of smaller processes and functions. Some of the processes are clearer of when it starts and when it ends whereas some can be harder to identify or might be continuous processes.

Figure 2 demonstrates the various functions or processes within a company's financial management. The financial management structure is usually similar in most of the company's but it is not uncommon for companies to customize and modify the structure to fit their needs as its main purpose is to utilize the company's resources and funds as efficiently as possible. (Lahti & Salminen 2014,19)
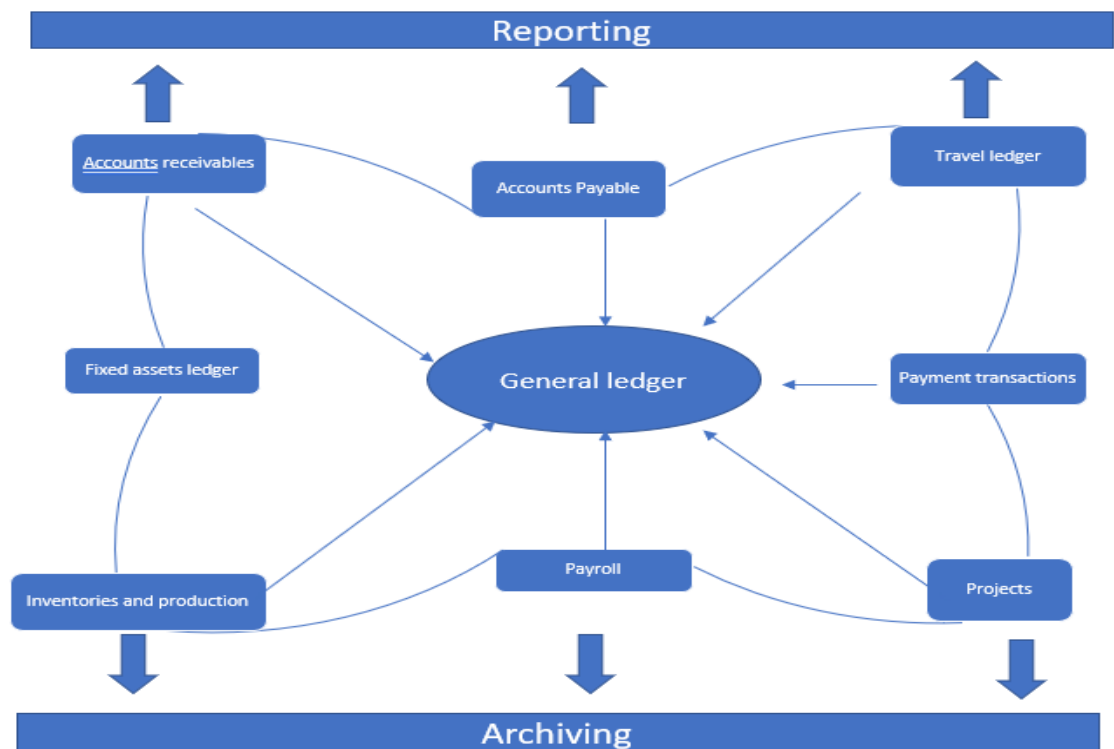

Figure 2. Components of financial management of a company. (Lahti & Salminen 2014, 19)

All the processes illustrated in the figure above can of course be implemented in paper, but the digital tools provide considerable benefits and additional ways to process, analyse and manage financial information. By digitalizing, the process can be more efficient, and

the manual work reduces by a considerable amount. In addition, the amount and the risk of errors are smaller, and the information is available faster and easier for everyone who fills the requirement to access it.

The modern software's that companies use are not in the company's own servers but instead they are usually provided by software service providers as separate or as cloud-based service. These services are usually cheaper and easier to implement than a company's own internal software as they can be updated and developed considerable faster alongside with the company without the company using their own resources and time to do it. (Wright 2020)

2.2 Digital Financial Management

A common misconception in the past is that digital financial management has only been considered as the digitalization and automation of sales and purchase invoices, but nowadays it is considered that the digital financial management is automation and digitalization of all information flow and processes in the financial management. (Lahti & Salminen, 2014,24)

Digitalization is not only impacting financial management, but this thesis focuses only on the impacts towards financial management and more precisely accounts payables department processes. The digitalization of financial management is already spread widely in Finland and globally and according to PWC Canada's article organizations are investing huge amounts of resources to digitalization. The article states that the results of a survey demonstrate that 31% of companies globally, are assigning more than 15% of their revenues to digital investments and by 2019, companies around the world were projected to have spent a total of US$2.1 trillion on digital transformation. (PWC Canada 2021)

The concept of digital financial management is described very differently in the various literature sources, which made it challenging to select one that would put it into words in a way that would describe it in an understandable way. I chose to describe it according to Lahti and Salminen, where it was suggested that a good starting point to understand the definition is to understand the terms financial management and digitalization separately and the possible effects of digitalization financial management. By selecting this approach and due to the various descriptions, I chose to compare sources from different years and point of view, I chose this approach as I wanted to see the development of the definition and get a wider perspective on the topic.

According to Satzinger if viewed from the perspective of information systems financial management could be defined as a system consisting of internally connected components that collaborate to achieve goals or result that has been set. (Satzinger & al 2000.) Another definition is by S.C Kuchal which is viewed as one of the most popular and acceptable definition of financial management is that "Financial Management deals with procurement of funds and their effective utilization in the business". (Paramasivan 2009, 3)

Digital financial management can provide also a more transparent reporting as controls are still in place more real-time. Potential abuses and risks can be detected more quickly, and their proactive prevention can be addressed. In information systems and ERP systems, access rights can be restricted, approval orders can be set for processes, and certain processes can be forced to follow the desired route. (Lahti & Salminen 2014, 190) Another good way to manage the risks of abuse is to prevent and monitor dangerous work combinations. (Lahti and Salminen 2014, 190)

To sum up everything that has been stated above about financial management. It´s a function within the organization that enables it to follow and monitor its financial activities in manner that allows an efficient reporting to its internal and external stakeholders. The definition digital which could be described as the transferring, processing, and archiving of information in a digital environment. This information is usually stored in different databases. (Lahti & Salminen, 2014,19)

2.3   Accounts Payable Process

Account Payable Process follow in general this basics steps. (Schaeffer 2007):

- The buyer receives the invoice from the supplier.
- The accounts payable clerk adds the invoice to the Enterprise Resource Planning (ERP) system.
- The Invoice is checked and approved.
- Invoice is paid.

Figure 3 displays the accounts payable process from receiving the invoice to it being processed and then eventually archived after it been paid.
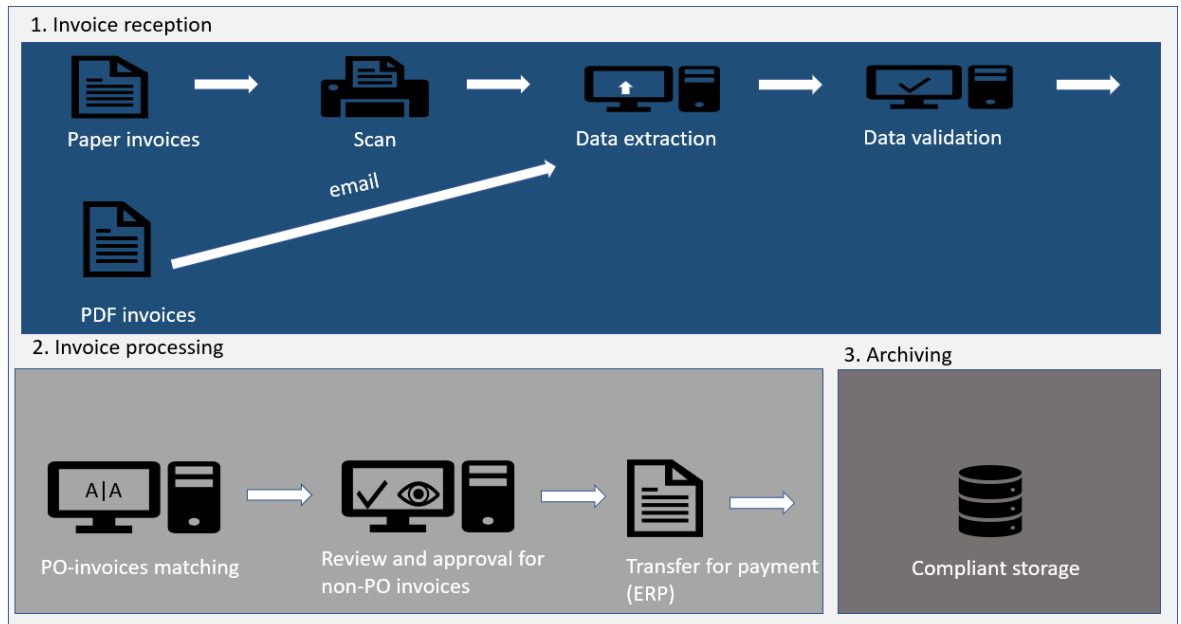

Figure 3. Invoice cycle (Author, 2021)

2.4   Basware P2P

The software that is used in the case company is Basware purchase to pay(P2P), Basware P2P is a product by Basware Corporations, a Finnish software company that sells enterprise software for financial processes, purchase to pay (P2P) and financial management. The company has operations in six continents in over 50 countries. (Basware customer service 2021)

2.4.1 Basware P2P Interfaces

Basware P2P has six different interfaces where the core functions and therefore the main users are different. For this thesis where the focus is accounts payable department and the interfaces that is being used in accounts payable

Tasks interface is the interface where the user can process invoices that has been sent for review this interface is also in use for the other departments in the company as they need to review and approve invoices to make the invoice cycle operational. Documents interface is where invoices that in the invoice cycle and invoices that has been archived are available to be viewed.

Accounts payable interface or Basware AP pro is the interface for accounts payable professionals, this interface is new and has been released 19.12.2020. The new AP pro interface is aimed to be faster and increase the performance of invoice processing. (Basware service now 2021)

2.4.2 AP pro Invoices Module and Invoices Panels

Invoices module in AP pro is the main module where the invoices are being handled and is the main module where major part of the accounts payable clerks' task are being made.

AP pro panels main function is to be a quick and easy way to filter invoices by their status. There are four different panels that organises invoices according to their status and organises them by their sub-status. There are 4 main panels in invoices module they are, received, workflow, matching and transfer, below is figure 4 that demonstrates the workflow panel.
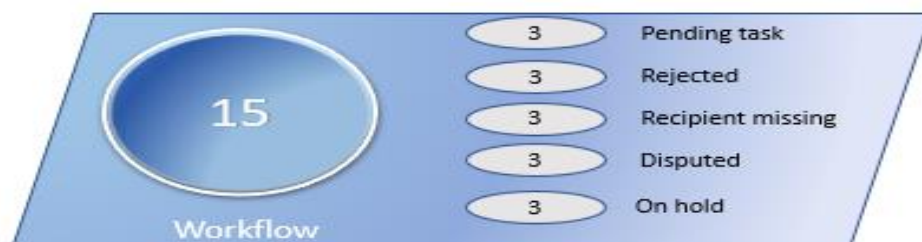

Figure 4. Re-animation of AP pro invoice status and sub-status view (Author 2021)

2.5   Internal Controls

Internal controls are created and set to ensure that the organization has better mechanism to better follow up the activities that occurs within the organization. According to a skype interview conducted with the case company´s business controller the main drivers for companies to have internal control related to accounts payable is to reduce risks of fraud and abuse and improves the transparency of AP invoice handling. Especially when the organization grows, and the number of employees increase the harder it becomes to ensure that organization functions properly and according to laws and rules. (Controller X, 2021)

2.5.1   The COSO Framework

The COSO Framework which is a widely used framework when creating internal controls and is used also in the case company, the COSO framework can be visually broken down with the help of the COSO cube, which shows how the concept of the framework works together as one. The cube consists of three levels which are the following:

- Three categories: Operations, Reporting, and Compliance
- Four organizational structures: Entity level, Division, Operating Unit, and Function
- Five Components: Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring Activities

The categories describe the objective, the organizational structure determines which component and objectives belong to what part of the company and the components are the necessary tasks. Figure 5 displays the cube and all the three levels that were listed above.

Figure 5. The COSO framework components (Author 2021)

According to Deloitte´s article the COSO Framework was mainly designed to help businesses establish, assess, and enhance their internal control which is according to Uwadie cannot be over-emphasized as a vital factor to create reliable financials statements.

> The COSO Framework was designed to help businesses establish, assess, and enhance their internal control. The importance of Internal Control in the Operations and Financial Reporting of an entity cannot be over-emphasized as the existence or the absence of the process determines the quality of output produced in the Financial Statements. A present and functioning Internal Control process provides the users with a "reasonable assurance" that the amounts presented in the Financial Statements are accurate and can be relied upon for informed decision making. (Deloitte 2021)

2.5.2 Preventive and Detective Controls

There are two different kinds of controls: preventive, which are as the name might indicate a preventive kind, which main purposes is to help the organization to prevent mistakes from happening and a detective kind which helps the organization to detect and solve problems that might have already occurred. (Controller 9.2.2021)
Whereas the detective controls need more analyzing and monitoring for example of an analytical control could be analyzing monthly reports and detecting variations that are inconsistent with other information or if deviation from expected is over the acceptable.

Monitoring inspections are ex-post checks that are usually carried out at certain intervals usually monthly or quarterly to ensure that certain controls have been carried out. Monitoring usually focuses on checking the appropriateness of individual transactions or checking a specific sample, for example in the case company the accounts payable clerks must go through a list of tasks each month and provide evidence that the task has been done (file path, excel.doc, sample of invoices, picture)

The design of controls should consider the monetary weights of the different processes, for example how much financial loss can be caused by an error or misuse in that process. The largest risk areas are related to events that could lead to the loss of the company's assets or distortions in financial reporting. (Lahti & Salminen 2014, 189) An essential way

to manage controls, risks and processes is to document and describe the company's business and financial processes. Documentation is used to establish controls to reduce the potential for abuse and risk.

In addition, there is so called soft controls, which are needed, soft controls can be for example a message from management and supervisors that everyone is expected to act responsibly. (Ratsula 2016, 14) According to Ratsula and the discussion with the case company´s controller the creation process of the internal controls is a company´s own method to minimize errors and guide employees and management to act and do their task in a desired and correct way. In other words, the internal controls exist only when there is a risk of error, if there is not a risk of error then there is not necessary to have a control for it there for each company are responsible of creating their own internal controls. (Ratsula 2016, 14)

2.6 **Manual**

Manuals main task is to provide the users with information on how the tasks should be done with the help of text, pictures, videos, or other necessary means to communicate the objective of each task in the manual. The manuals do not need to have all the details on how a certain task should be done, but it should be detailed enough so the user will be able to perform the task correctly and efficiently. (Kauppinen et al. 2006, 103)

Software manuals should have comprehensible instructions, build confidence, and obliterate possible fears towards the software. The manual should teach the users to prepare and enter the data in question, and to use the output of the software. (Grimm 1987, 1)

The manual should keep up the interest of the impatient readers and simultaneously explain the things lucidly and guide the reader quickly and effortlessly to find the correct information therefore a poorly written manual can lose the reader from the first sentences. According to Stum a great way to keep readers interested is to write the manual in a way that it is simple and as appealing as possible to read, in addition the benefits of reading the manual should be made very clear (Stum 2017)

According to Marshall the most important factors that needs to be taken into consideration is to communicate the information effectively and to know your target group (Marshall. 2018).

The final structure of the manual was inspired by an article in SwipeGuide.com on how to write a manual. (Swipeguide 2018) Figure 6 below is showing the four key components that I followed when I organized the content of the manual, first component is guide, second is instructions, third is steps and fourth is tips.
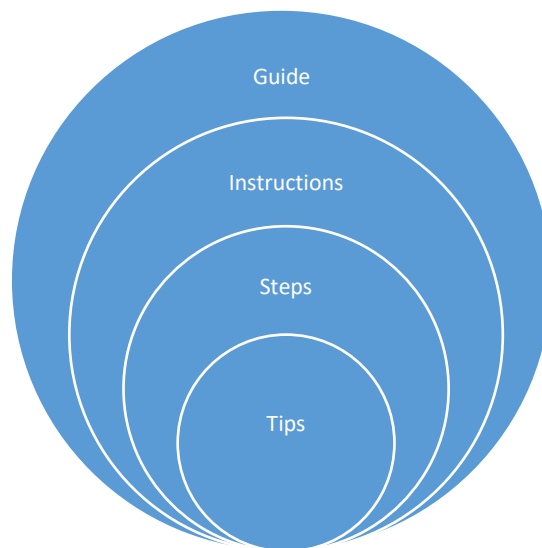

Figure 6. The four components of a manual (Swipeguide 2018).

2.7   Technical Writing

According to Carrie Marshall in her book about technical writing for businesspeople she describes technical writing as effective of communicating key information to its target group in the most efficient layout and channel this can be printed material. Although technical writing is a mostly writing and the technique about communicating through written text in the most efficient way. Technical writing in the 21st century usually means more than just writing. The objective of a technical texts is to help people with the things they need to know, and to use whatever tools enable them to do that best – and today, that toolkit contains all kinds of media and apps. (Marshall 2018, chapter 1)

Technical writing is often thought of as the creation of user manuals and other documents that can be used as a support or tool in learning new tasks which is the objective in this thesis. Marshall provided a few examples in her book on how an instructional text should be like which I will use as guidelines in the manual for the case company. (Marshall 2018, chapter 1)

As the project objective is to create a manual for the case company´s accounts payable department the information would be a combination of written material but also video and

pictures as it is proven that visual aids are an effective way of teaching and communicating information. This is supported by many studies for example according to Cuban´s research that 83% of what is learned is depending on sight and another interesting outcome of Cubans research was that people generally remember, 10% of what they read, 20% of what they hear, 30% of what they see and 50% of what they hear and see. (Cuban 2001)

3   Project Management Methods

The project management methods were divided into the same five main categories as the tasks described in the first chapter of the thesis, the categories were, learn, document, analyse, present, and publish. I will describe the management methods according to those five categories. Main tools that were used along the project were PowerPoint, Microsoft Teams, Word, and a notebook.

All project task needed a combination of different sources as I felt that it needed practical experience, theoretical knowledge and the input of more experience colleagues and manager. I choose this combination of data collection methods as I feel that a manual must be a combination of high-quality theory and facts but also it should be written in a way that it is easy to understand and use, therefore I considered the discussion with the clerks and my personal observations as an important part of the research and data collection especially.

I initiated the project with the learning stage, and it started when my trainee period started, in this stage the main task was to learn as much as possible from existing instructions that were available in the company´s internal network. This gave me the initial picture of the tasks and the software that I would use, as the manuals were not accounts payable specific and had a broader approach. The actual learning useful for the project started when I got credentials for Basware. Until I got the credentials, I read a lot of articles and blogs about the accounts payable process and I did a lot of reading in Barware's webpages where they had many good examples and an extensive question and answer section that provide useful information.

The first practical experience of working with Basware took around seven days to happen before that I had received a few training sessions from my colleagues and the accounts payable team leader. From that point onwards I helped my colleagues with basic tasks to get an idea of Basware´s main functions. The first task was very beneficial for the project as it enforced the idea that a manual was needed, as I had spent one-week individual desktop research and few hours of training.

Alongside the leaning stage I also started the documentation stage, I wrote intensively notes and instructions for myself which enforced my learning and created the initial content for the manual, the main tool for this stage was Microsoft Word, by doing this I had the first two tasks completed after eight weeks into the project and started the analysation of the materials I had collected and created. But as I was starting next stage of the project,

we got the information that the accounts payable solution from Basware that was in use at that moment would be replaced by Basware AP pro. Due to this news I had to pause the project for 6 months and needed to start the learning stage of the new Basware AP pro and documented the changes in the layout and functions compared to the old version.

When this was done, and I had all the necessary information and materials to start the analysation of the findings and selection of what to include and what not to include in the manual. During this stage I had a lot of discussion with colleagues about what they would have wanted to have help with when they started working or what they felt was hard in the new version. By discussing with colleagues and my personal experiences I was able to analyse and understand my findings even better and therefore I was able to select the topics for the manual.

When the topics and material were selected, I had to start the writing process, but I faced challenges to create a user-friendly manual. All the drafts that I had made with Word and PowerPoint were confusing and did not have any structure. Due to the challenges structuring the manual I chose to put the writing stage on hold and start doing desktop research on how a manual should be like, I researched about the structure, what kind of text is the most effective and how beneficial visual aids are in the learning stage.

As I got the necessary knowledge and inspiration on how the manual would be like I started the creation stage, I started fist by screen recording myself doing the task that I would demonstrate in the manual and then write the step-by-step instruction according to the videos I had created. During the writing of the instructions, I kept in mind that the text had to be short and clear, and to describe all the steps to minimise the risk for the user to not understand the tasks. For the chapter that was about the processes and internal controls I had flowchart and pictures to support the theories and make it clearer and more user friendly to read and understand.

The last two stages were to present the manual to the accounts payable team leader and then publish the manual to the company´s internal network. The presentation was made via Microsoft Teams because Covid-19 prevents face to face meetings. In the meeting the team leader pointed out a few points of improvements such as that in some chapters the videos were not necessary and would be more effective with a picture to support the instructions. The manual that was published in the internal network was in PowerPoint format as all the existing materials had been published in PowerPoint format.

4   Accounts Payable Manual

In this chapter I will describe the structure of the manual and its contents, the objectives of the manual are to train new employees and make them as confident as possible using the Basware P2P software, for invoice handling and to get a comprehensive understanding of the accounts payable process.

4.1   The structure of the manual

The initial idea of how the structure of the manual would look like was straightforward, it had only the main tasks and they was set on the order based on what order they were made when working, but as the knowledge of how an efficient manual should be created the structure remained for most parts the same but the supportive information was added to create more value for the reader.

The order of the chapters was inspired by the article in SwipeGuide.net where the author advised that manuals should follow the following structure: guide, instructions, steps, and tips. Based on that I decided to start with more theoretical and more of guide type chapter where the user will get information and knowledge to be able to use the manual in a more comprehensive way. After the guide part I combined instruction and steps in the following parts of the manual and finished the manual with tips and useful links for the user to use.

The manual consisted of short instructional videos and pictures for the chapters that had step-by-step instructions and had also videos and pictures that demonstrated the navigation in Basware´s different modules and interfaces. The manual was divided into 5 main chapters and several subchapters, which can be seen in figure 7

1. **Introduction**
   ► Manual objectives
   ► Benefits
   ► How to use manual
   ► Basware AP pro

2. **Invoice cycle and Invoice types**
   ► Invoice cycle
   ► Recurring invoices
   ► Non-recurring invoices

3. **AP pro module**
   ► Invoice reviewing
   ► Received panel
   ► Workflow panel
   ► Transfer panel

4. **Internal controls**
   ► Internal control task list
   ► Where to find Internal control instructions

5. **Tips and useful links**

Figure 7. Accounts payable manual table of content (Author 2021)

4.2 **Manual content**

The manual was structured according to figure 7, it started with an introduction, the mission of the introduction chapter was to capture the attention of the user therefore this part needed a lot of effort as this chapter would be the chapter that loses or captures the user's attention.

The introduction will give an overall understanding of the manual and guide the user to use the manual correctly. It also describes Basware concepts and the main functions. The reader will be informed of what to expect in the manual and to inform the reader what skills and knowledge is assumed that the user has. It also gives the reader an introduction to Basware AP pro as it is the main tool in accounts payable department. Content-wise the introduction is only text and no visual aids is used in this part as I wanted to keep it simple and clear, to avoid overwhelming the reader from the beginning.

After the introduction, the manual moves on to explain the invoice cycle and the invoice types, the chapter about invoice cycle is important as it will give the reader an understanding of the process that an invoice goes through. Invoice types had to be explained as the invoice type has a direct effect on the number of actions that the accounts payable clerk needs to do in Basware AP pro. To give the user an understanding of the invoice types and how they should be processed I designated two sub-chapters on describing the two invoice types and providing instruction on how to identify and separate them from each other them correctly in Basware.

The chapters 3 and 4 of the manual moves to the instructional part of the manual, it describes all core actions and tasks in all the modules and panels in Basware AP pro. As mentioned previously in the thesis the instructions are in step-by-step instructions format meaning that the tasks will be described from start to finish step-by-step.

The chapter about the accounts payable module in Basware AP Pro is the first chapter that will include step-by-step instructions and have videos to explain and support the written content. This chapter is the biggest part of the manual as this will include four subchapters that will describe the basic tasks in each of the main panels that are used in the account payable departments task.

The first subchapter is about invoice reviewing and the actions that is related to invoice reviewing. I decided to start the chapter with this because it is a task that is a part of all stages of the invoice cycle and modules and is regarded as the one of the most important tasks in accounts payable department. By starting with this chapter, the following chapter won't need to repeat the same instructions repeatedly and focus more on to giving instruction on the tasks that are done after the invoice review. To make it easier for the reader to read the instructions I decided to number them and separate each step with an extra line.

After explaining invoice review task, I moved on to explain the four different panels of Basware AP pro. In these chapters I explained the function of the panels and the differential between the panels. Each panel has their differences as invoices are organized based on their status, invoice type and invoice cycle stage. The subchapters have also step-by-step instructions and visual aids to instruct the tasks in each panel, but as I mentioned above, I will not provide step-step instructions to the invoice review task as this is the same in all subchapters and is assumed that the user is able to act correctly as Basware provides notification what the error might be or if necessary, information is missing.

The received panel subchapter starts with an introduction of the panel and explain what kind of invoices are in received panel and the possible reasons. Introduction in this subchapter is important as invoices that goes to the received panel usually are missing necessary information or has not been scanned successfully by Basware.

The workflow panel subchapter follows the same structure as the previous subchapter. First part is a small introduction and describes the reason why invoices go to the workflow panel, and instruction on how to process invoices in workflow panel. In workflow panel the invoices have already passed an initial screening. As the name of the panel might reveal the invoice is already in the invoice cycle and the main tasks of an accounts payable clerk is to monitor due dates and review the invoices that are in the invoice cycle, to make sure that Basware has scanned the invoice correctly.

Therefore, in this subchapter the instructions focused on adding posting rows and communication. Adding coding rows and communication are the tasks that will explained in this chapter. Adding posting rows are important as this will be the basis to where the costs in the invoice will be allocated to. The communication function is important for many reasons as by communicating the accounts payable clerk can notify the review persons for possible mistakes and remind them of due dates.

Transfer panel chapters instructions are more of a checklist for the users, as in the transfer panel the invoices have gone through the whole invoice cycle and in this stage everything should be correct. Therefore, the transfer panel chapter consists of a checklist that the account payable clerk must go through before transferring the invoice to be paid and includes a short video that shows the tasks from start to end.

The chapter includes instructions for the most common errors that might occur in this stage, and for those scenarios the manual has two videos on how to act and will also provide solutions for the most common scenarios.

The last two chapters of the manual consists of internal controls chapter and in the end a section with tips and useful links that the user can read for more instructions and more information that they will need in their everyday tasks. These two chapters were presented in this way because the instructions for internal controls are existing already and the useful links and tips chapter was needed as the user will need information from other departments to be able to handle their respective invoices correctly.

5   Conclusion

In this chapter conclude my thoughts of the project, I will address the following questions: was the project objective reached, how successfully was the project, what was the challenges, what did I learn during the project and what are the next actions regarding the project manual.

5.1   Project outcome evaluation

The project outcome was a comprehensive manual for the accounts payable department of the case company that the new and existing employees can use to identify, process, and navigate in Basware to be able to successfully complete the everyday tasks in accounts payable department.

The starting point for the thesis was good and initially the need for an accounts payable manual existed in the case company but the need for the manual increased when the new version of the software was released.

The evaluation if the project was successful or not is based only on the feedback from the accounts payable department manager as he has the most knowledge about the software and is mainly responsible for the training of new employees in the accounts payable department. Based on the feedback from the manager the project could be viewed as successful at this point, as there hasn't been any new employees testing the manual and assessing based on their feelings and feedback.

5.2   Project challenges

The project was initially planned to take 3-5 months but was prolonged far too much. The reasons for the prolongment were various but mostly was due to factors that was not expected when the project was firstly initiated. The releasement of new Basware AP Pro and Covid-19 created challenges in both personal learning, data collection and feedback collection as the project needed to be paused and re-started and the virtual environment for collecting feedback and discussing were factors that I didn´t expect and had not taken into consideration when planning the project.

One of the most challenging parts of writing this manual as the project was postponed was to imagine myself as a new employee who doesn't have any experience using

Basware or doesn't know anything about the accounts payable. What information would I really want to know as a new employee? How much in detail do I want this information?

As someone who had already worked in the accounts payable department and Basware AP pro during the projects first year it was easy to get a lot of text, and material but then narrowing it down to the essentials and describing the tasks in detail proved to be a great challenge.

Finding a structure for the manual which would lead to an effective layout was also a major challenge that emerged in the last stages of the project. As many of the different chapters were linked to one another and could have easily been put under one chapter but that was not a viable option after reflecting it as by putting everything under one chapter the chapter would have been far too vast and not user-friendly.

5.3 Reflection of personal learning

My personal learning during the project has been tremendous in addition to the topics discussed in this thesis I have improved a lot on working in virtual environments which I considered as a big weakness of myself. I feel that this project gave me a deeper understanding about my job as accounts payable clerk and I am far more confident in using Basware AP pro.

From the aspect of implementing a project and managing a project I learned the most, as this project showed me that planning and setting up clear tasks and objectives for each task helped a lot to follow the plan and perform the tasks along the way, so the project objectives was achieved.

5.4 Recommendations for further studies

Since this manual was made for the case company´s accounts payable department the further development and updating with new information will be dependable on the accounts payable department as they have the know-how and can add more value to the manual. The manual efficiently should be re-evaluated when new employees are being trained with the manual as they will have the optimal starting situation for the assessment.

In addition, adding internal control instructions chapter to the manual could be viable option to the manual if the need for it occurs, this should be done with the help and consultation of business controllers as they will have the necessary knowledge for it.

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Appendices

Appendix 1.

Sample page of Accounts Payable Manual.

Header data check task

The objective of this task is to make sure that invoice has been scanned correctly and that all necessary information can be found.

1. Check organization
2. Check supplier
3. Check bank account
4. Check dates, invoice date and due date
5. Check currency
6. Check reference number
7. Check Gross total, Net total and Tax sum

Depends on invoice type:

▼ Add manual posting date*
▼ Add PO number*
▼ Add Plan reference