



Morning watch — 4 flags

LINDBERGH FORMATION — 16 rue de Maillé, 91310 Montlhéry, France · Companies register (RCS) Evry 817 946 114

Document issued on 24/09/2026

08/08/2026 · fictional document

Fictional document — demonstration example

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Fictional document, produced for demonstration. **No entry is posted and no tax advice is given.** Flags 2 and 4 raise treatment questions, and a treatment question goes to the accountant.

#	Flag	What triggered it	Nature	Recipient	Chase
1	Suspense account, 47 entries	€18,400, oldest in February	To clear before year end	Accountant	7 d
2	€2,300 charge straddling years	Contract art. 3: Oct 2026 to Mar 2027	Treatment question	Accountant only	7 d
3	3 unreconciled statements	June, July, 10 days of August	Catch-up	Accountant, grouped	7 d
4	Asset recorded as expense	€3,800, no depreciation schedule	Treatment question	Accountant only	7 d

Flags 2 and 4 go only to the accountant. A question of financial-year matching or depreciability discussed in a wider meeting produces opinions, and opinions do not substitute for a technical decision.

What changes within 30 days of the year end

Distance to year end	Chase
More than 30 days	7 days
Less than 30 days	48 hours

The four acts that stay with the accountant — and the work already done for them

The act	What you gain
Posting the entry	The posting arrives proposed, with its document: 39 suspense-account entries are ready to approve, and the one that commits the accounts carries your name
Closing the financial year	The keying is done, the chases have gone out, the suspense account is cleared of everything that could be cleared: closing is the act, and you come to it with no backlog
Tax advice	The gap is recorded, quantified and documented: your accountant qualifies it in one reading instead of reopening the documents
The document behind a posting	It is chased, never guessed: the chase goes out at 7 days, and at 48 hours as the year end approaches — a posting with no document would be an invented entry

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