

Chart of accounts

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Asset accounts		Liability (and Equity) accounts		Income accounts		Expense accounts	
0100	Intangible assets	2100	Private account	4000	Revenue (FG)	5010	Expenses for raw materials
0215	Land	2110	Private investment (=capital investment)	4001	Customer cash discounts (FG)	5020	Expenses for consumables
0240	Buildings	2120	Private withdrawals (=capital withdrawal)	4002	Customer bonuses (FG)	5030	Expenses for supplies
0440	Machinery	2900	Equity account	4010	Revenue (Goods for Resale)	5040	Expenses for third-party components
0520	Vehicle Fleet	2920	Capital reserves	4011	Customer cash discounts (Goods for Resale)	5050	Expenses for goods for resale
0650	Factory and Office equipment	3000	Provisions	4012	Customer bonuses (Goods for Resale)	6000	Wages and salaries
0670	Low-value assets	3100	Bonds	4105	Rental income	6100	Payroll expenses
0820	Investments in affiliates and other long-term equity investments	3150	Liabilities due to banks (e.g. loans)	4800	Change in finished goods (FG)	6220	Depreciation and amortisation (D&A)
0900	Securities	3300	Trade payables	4810	Change in work-in-process (WIP)	6230	Write-down of tangible assets
0940	Loans	3500	Other liabilities	4820	Own work capitalized	6260	Write-down of low-value assets
1010	Raw materials	3730	Payroll liabilities	4830	Other operating income	6300	Other operating expenses
1011	Supplier cash discount (raw materials)	3740	Liabilities due to social security	4900	Income from disposal of fixed (noncurrent) & current assets	6310	Rent expense
1012	Supplier bonuses (raw materials)	3800	VAT (Value-added tax)	4925	Income from reversal of bad debt	6400	Insurances
1020	Consumables	3900	Deferred revenue	4930	Income from the reversal of provisions	6740	Freight expense
1021	Supplier cash discount (consumables)					6760	Freight insurance
1022	Supplier bonuses (consumables)					6878	Donations
1030	Supplies			7014	Income from bonds	6900	Losses from disposal of fixed (noncurrent) & current assets
1031	Supplier cash discount (supplies)			7100	Interest income	6920	General reserve
1032	Supplier bonuses (supplies)			7400	Extraordinary income	6923	Specific reserve (bad debt)
1040	Third-party components					7300	Interest expenses
1041	Supplier cash discount (third-party components)						
1042	Supplier bonuses (third-party components)						
1050	Work-in-process (WIP)						
1110	Finished goods (FG)						
1140	Goods for Resale						
1141	Supplier cash discount (goods for resale)						
1142	Supplier bonuses (goods for resale)						
1200	Trade receivables						
1240	Allowance for doubtful accounts						
1300	Other receivables						
1400	Prepaid VAT (value-added tax)						
1600	Cash						
1800	Bank						
1900	Deferred charges and prepaid expenses						
1940	Disagio						

Closing accounts

9998	Closing balance sheet account
9999	Income Statement account (=P&L account)