

DATEV Account Chart

Standard Chart of Accounts SKR 03

Valid for 2015



Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Business start-up and expansion expenses	HBÜ	0001 Business start-up and expansion expenses	Prepayments and assets under construction		0120 Commercial, industrial and other buildings under construction
Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets		0005 Unpaid and due shares in co-operatives	Land, land rights and buildings, including buildings on third-party land		0129 Prepayments on commercial, industrial and other buildings on own land and land rights
		0010 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets			0140 Residential buildings
		0015 Concessions			0145 Garages
		0020 Industrial rights			0146 Outdoor facilities
		0025 Other rights and assets			0147 Paved courtyards and other paved surfaces
		0027 Computer software			0148 Fixtures in residential buildings
		0030 Licences in industrial and similar rights and assets			0149 Share of building attributable to home office
Goodwill		0035 Goodwill	Prepayments and assets under construction		0150 Residential buildings under construction
Prepayments (intangible fixed assets)		0038 Prepayments for goodwill			0159 Prepayments on residential buildings on own land and land rights
		0039 Prepayments for intangible fixed assets	Land, land rights and buildings, including buildings on third-party land		0160 Buildings on third-party land
Goodwill	HB	0040 Merger surplus			0165 Commercial buildings
Internally generated intangible fixed assets	HB	0043 Internally generated intangible fixed assets			0170 Industrial buildings
	HB	0044 Computer software			0175 Garages
	HB	0045 Licences and franchise agreements			0176 Outdoor facilities
	HB	0046 Concessions and industrial rights			0177 Paved courtyards and other paved surfaces
	HB	0047 Recipes and formulas, processes, prototypes			0178 Fixtures in commercial and industrial buildings
	HB	0048 Intangible fixed assets under development			0179 Other buildings
Land, land rights and buildings, including buildings on third-party land		0050 Land, land rights and buildings, including buildings on third-party land	Prepayments and assets under construction		0180 Commercial, industrial and other buildings under construction
		0059 Share of land attributable to home office			0189 Prepayments on commercial, industrial and other buildings on third-party land
		0060 Land rights without buildings	Land, land rights and buildings, including buildings on third-party land		0190 Residential buildings
		0065 Undeveloped land			0191 Garages
		0070 Land rights (heritable building rights, long-term occupancy rights)			0192 Outdoor facilities
		0075 Impaired land			0193 Paved courtyards and other paved surfaces
Prepayments and assets under construction		0079 Prepayments for land and land rights without buildings	Prepayments and assets under construction		0194 Fixtures in residential buildings
Land, land rights and buildings, including buildings on third-party land		0080 Buildings on own land and land rights			0195 Residential buildings under construction
		0085 Property values of own developed land	Technical equipment and machinery		0199 Prepayments on residential buildings on third-party land
		0090 Commercial buildings			0200 Technical equipment and machinery
		0100 Industrial buildings			0210 Machinery
		0110 Garages			0220 Machine tools
		0111 Outdoor facilities			0240 Plant
		0112 Paved courtyards and other paved surfaces			0260 Transportation and similar systems
		0113 Fixtures in commercial and industrial buildings	Prepayments and assets under construction		0280 Operating facilities
		0115 Other buildings			0290 Technical equipment and machinery under construction
					0299 Prepayments on technical equipment and machinery

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Other equipment, operating and office equipment		0300 Other equipment, operating and office equipment	Other loans		0590 Loans to related parties
		0310 Other equipment	Long-term pension liability claims from life insurance policies		0595 Long-term pension liability claims from life insurance policies
		0320 Passenger cars	Bonds		0600 Non-convertible bonds
		0350 Heavy goods vehicles			0601 – due within 1 year
		0380 Other transportation resources			0605 – due between 1 and 5 years
		0400 Operating equipment			0610 – due after more than 5 years
		0410 Office equipment			0615 Convertible bonds
		0420 Office fittings			0616 – due within 1 year
		0430 Shop fittings			0620 – due between 1 and 5 years
		0440 Tools			0625 – due after more than 5 years
		0450 Improvements	Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		0630 Liabilities to banks
		0460 Scaffolding and formwork materials			0631 – due within 1 year
		0480 Low-value assets			0640 – due between 1 and 5 years
		0485 Assets between EUR 150 and EUR 1,000 (collective item)			0650 – due after more than 5 years
		0490 Other operating and office equipment			0660 Liabilities to banks under instalment credit agreements
Prepayments and assets under construction		0498 Other equipment, operating and office equipment under construction			0661 – due within 1 year
		0499 Prepayments on other equipment, operating and office equipment			0670 – due between 1 and 5 years
Shares in affiliated companies		0500 Shares in affiliated companies (fixed assets)	Liabilities to banks		0680 – due after more than 5 years
		0501 Shares in affiliated companies, partnerships			0690 (blank, no remaining maturity -98 noted in balance sheet)
		0502 Shares in affiliated companies, corporations	Liabilities to affiliated companies or Receivables from affiliated companies		0699 Contra account 0630-0689 if accounts 0690-0698 are allocated
		0503 Shares in parent or majority investor, corporations			0700 Liabilities to affiliated companies
		0504 Shares in parent or in majority investor			0701 – due within 1 year
Loans to affiliated companies		0505 Loans to affiliated companies			0705 – due between 1 and 5 years
		0506 Loans to affiliated companies, partnerships	Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		0710 – due after more than 5 years
		0507 Loans to affiliated companies, corporations			0715 Liabilities to other long-term investees and investors
		0508 Loans to affiliated companies, sole proprietorships			
Shares in affiliated companies		0509 Shares in affiliated majority investor, partnership			0716 – due within 1 year
Other long-term equity investments		0510 Other long-term equity investments			0720 – due between 1 and 5 years
		0513 Typical silent partnerships	Other liabilities		0725 – due after more than 5 years
		0516 Atypical silent partnerships			0730 Liabilities to shareholders/partners
		0517 Investments in corporations			0731 – due within 1 year
		0518 Investments in partnerships			0740 – due between 1 and 5 years
		0519 Investment by a GmbH & Co. KG in a general partner GmbH			0750 – due after more than 5 years
		0520 Loans to other long-term investees and investors			0755 Liabilities to shareholders/partners for outstanding distributions
		0523 Loans to other long-term investees or investors, partnerships			0760 Loans by typical silent partners
		0524 Loans to other long-term investees or investors, corporations			0761 – due within 1 year
Long-term securities		0525 Long-term securities			0764 – due between 1 and 5 years
		0530 Securities with profit participation rights that are subject to the partial income system			0767 – due after more than 5 years
		0535 Fixed-income securities			0770 Loans by atypical silent partners
Other loans		0540 Other loans			0771 – due within 1 year
		0550 Loans			0774 – due between 1 and 5 years
Long-term shares in cooperatives		0570 Long-term shares in cooperatives			0777 – due after more than 5 years
Other loans		0580 Loans to shareholders/partners	Subscribed capital (corporations)	K	0780 Profit-participation loans
		0582 Loans to GmbH shareholders	Unpaid contributions to subscribed capital		0781 – due within 1 year
		0583 Loans to silent partners			0784 – due between 1 and 5 years
		0584 Loans to general partners			0787 – due after more than 5 years
		0586 Loans to limited partners			0790 (blank, no remaining maturity -98 noted in balance sheet)
					0799 Contra account 0730-1789 and 1665-1678 and 1695-1698 if accounts 0790-0798 are allocated
					0800 Subscribed capital
					R 0801 (Accounts blocked) -08

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Subscribed capital (corporations)	K	0809 Capital increase from reserves or retained earnings	Retained profits brought forward or Accumulated losses brought forward	K	0860 Retained profits brought forward before appropriation of net profit
	K	0810 Paid-up shares of remaining members of co-operatives			
	K	0811 Paid-up shares of withdrawing members of co-operatives			F 0865 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
	K	0812 Paid-up shares of co-operatives, cancelled shares			F 0867 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
	K	0813 Unpaid and due shares in co-operatives, recorded			
Unpaid contributions to subscribed capital		R 0814 (reserved account)			
		0815 Contra account for unpaid and due shares in co-operatives, recorded	Retained profits brought forward or Accumulated losses brought forward	K	0868 Accumulated losses brought forward before appropriation of net profit
Unpaid contributions to subscribed capital		R 0816 (reserved account) -18	Net retained profits/net accumulated losses (balance sheet)	K	0869 Balance carried forward (balance sheet)
Treasury shares, deducted from subscribed capital on the face of the balance sheet	K	0819 Purchased treasury shares			F 0870 Fixed capital, gp - 79
Uncalled unpaid contributions to subscribed capital (deducted from equity on the face of the balance sheet)		0820 Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet) -29			F 0880 Variable capital, gp - 89
Unpaid contributions to subscribed capital		0830 Unpaid called contributions to subscribed capital (receivables) -38			F 0890 Partner loans, gp - 99
Unpaid supplementary calls		0839 Supplementary calls (receivables; contra account 0845)			F 0900 Limited partner capital, lp - 09
Capital reserves		0840 Capital reserves			F 0910 Loss adjustment account, lp - 19
	K	0841 Capital reserves from issuance of shares above par or notional amount	Special tax-allowable reserves		F 0920 Partner loans, lp - 29
	K	0842 Capital reserves from issuance of convertible bonds and options to acquire shares			0930 Special tax-allowable reserves, untaxed reserves
	K	0843 Capital reserves from additional payments as consideration for preferential rights for shares			0931 Special tax-allowable reserve under section 6b EStG
	K	0844 Other additional capital contributions			0932 Special tax-allowable reserve under EStR
	K	0845 Supplementary calls (contra account 1299)			0939 Special tax-allowable reserve under section 52(16) EStG
Legal reserve	K	0846 Legal reserve	Other special reserves	SB	0940 Special tax-allowable reserves, accelerated tax depreciation and write-downs
Other revenue reserves	K	0848 Other revenue reserves from the purchase of treasury shares	Special tax-allowable reserves	SB	0943 Special tax-allowable reserve under section 7g(2) EStG new version
Reserve for shares in a parent or majority investor		0849 Reserve for shares in a parent or majority investor			0945 Adjustment item for withdrawals, s. 4g EStG
Reserve for treasury shares (corporations only)		R 0850 (Accounts blocked)	Special reserve for investment grants and subsidies	HB	0946 Reserve for investment grants
Reserves provided for by the articles of association	K	0851 Reserves provided for by the articles of association	Provisions for pensions and similar obligations		0947 Special tax-allowable reserve under section 7g(5) EStG
	K	0852 Other revenue reserves (co-operatives)	Provisions for pensions and similar obligations or Excess of plan assets over pension liability	HB	0949 Special reserve for investment grants and subsidies
Other revenue reserves	HBÜ	0853 Revenue reserves from the transitional BilMoG provisions	Provisions for pensions and similar obligations		0950 Provisions for pensions and similar obligations
	HBÜ	0854 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)			0951 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB
	K	0855 Other revenue reserves			0952 Provisions for pensions and similar obligations to shareholders or related parties (10% capital investment)
	K	0856 Equity component of reversals of write-downs			0953 Provisions for direct commitments
	HBÜ	0857 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)			0954 Provisions for subsidy obligations for pension funds and life insurances
	HBÜ	0858 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)	Provisions for taxes		0955 Provisions for taxes
	HBÜ	0859 Deferred taxes (revenue reserves credit balance) from items taken directly to equity	Other provisions		0956 Provision for trade tax, section 4(5b) EStG
			Provisions for taxes		0957 Provision for trade tax
					0961 Provisions for vacation pay
					0962 Provisions for taxes for tax deferral (BStBK)

Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts	Balance sheet / profit and lost item	Program linkage	0 Assets and Capital Accounts
Provisions for taxes		0963 Provision for corporate income tax			
Other provisions		0964 Long-term provisions for long-term obligations comparable to post-employment benefits			
		0965 Provisions for personnel expenses			
		0966 Provisions for record retention obligations			
Other provisions or Excess of plan assets over pension liability	HB	0967 Long-term provisions for long-term obligations comparable to post-employment benefits for offsetting with long-term assets under s. 246(2) of the HGB			
Deferred tax liabilities	HB	0968 Deferred tax liabilities			
	HB	0969 Allowances for deferred tax liabilities			
Other provisions		0970 Other provisions			
		0971 Provisions for maintenance expenses deferred to the first three months of the following year			
	HBÜ	R 0972 (reserved account)			
		0973 Provisions for environmental remediation and waste disposal expenses			
		0974 Provisions for warranties (contra account 4790)			
	HB	0976 Provisions for expected losses from executory contracts			
		0977 Provisions for period-end closing and audit costs			
	HBÜ	0978 Provisions for internal expenses under section 249(2) HGB (old version)			
		0979 Provisions for environmental protection			
Prepaid expenses		0980 Prepaid expenses			
Deferred tax assets	HB	0983 Deferred tax assets			
Prepaid expenses	SB	0984 Customs and excise duties relating to inventories and recognised as expenses			
	SB	0985 Value added tax relating to prepayments and recognised as expenses			
		0986 Discount			
Other revenue reserves	HBÜ K	0987 Deferred income (revenue reserves debit balance) from items taken directly to equity			
	HBÜ K	0988 Deferred taxes (revenue reserves debit balance) from items taken directly to equity			
		F 0989 Collectively held reserves (with breakdown for statement of changes in capital accounts)			
Deferred income		0990 Deferred income			
		0992 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis			
Trade receivables		0996 Global valuation allowance on receivables due within 1 year			
		0997 Global valuation allowance on receivables due after more than 1 year			
		0998 Specific valuation allowances on receivables due within 1 year			
		0999 Specific valuation allowances on receivables due after more than 1 year			

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Cash-in-hand, central bank balances, bank balances and cheques		F 1000 Cash-in-hand	Other securities classified as current assets		1348 Other securities
		F 1010 Petty cash 1			1349 Securities investments (short-term cash management)
		F 1020 Petty cash 2	Other receivables and other assets		1350 GmbH shares held for sale
		F 1100 Bank (Postbank)			1352 Shares in cooperatives held for sale
Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to banks					1353 Assets to settle obligations comparable to post-employment benefits
		F 1110 Bank (Postbank 1)	Excess of plan assets over pension liability or Other provisions	HB	1354 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB
		F 1120 Bank (Postbank 2)	Other receivables and other assets		1355 Pension liability insurance claims
		F 1130 Bank (Postbank 3)			1356 Long-term assets for the settlement of provisions for pensions and similar obligations
		F 1190 LZB (Bundesbank regional office) balances			1357 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB
		F 1195 Central bank balances	Excess of plan assets over pension liability or Provisions for pensions and similar obligations	HB	
		F 1200 Bank			F 1358 -59
		F 1210 Bank 1	Other receivables and other assets or Other liabilities		F 1360 Cash in transit
		F 1220 Bank 2			
		F 1230 Bank 3			F 1370 Allocation account for determination of taxable profit under section 4/3 EStG, recognised in profit or loss
		F 1240 Bank 4			F 1371 Allocation account for determination of taxable profit under section 4/3 EStG, not recognised in profit or loss
		F 1250 Bank 5			1372 Current assets in accordance with section 4(3) sentence 4 EStG
		R 1289 (reserved account)			1373 Receivables from limited partners and atypical silent partners
		1290 Cash investments, short-term cash management (not contained in cash funds)			1374 – due within 1 year
		1295 Liabilities to banks (not included in cash funds)			1375 – due after more than 1 year
Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques					1376 Receivables from typical silent partners
Trade receivables or Other liabilities		F 1300 Bills receivable			1377 – due within 1 year
		F 1301 – due within 1 year			1378 – due after more than 1 year
		F 1302 – due after more than 1 year			F 1380 Cost centre reconciliation account
		F 1305 Bills receivable, eligible for discount with central bank			
Receivables from affiliated companies or Liabilities to affiliated companies		1310 Bills receivable from affiliated companies	Other receivables and other assets		1381 Receivables from GmbH shareholders
					1382 – due within 1 year
		1311 – due within 1 year	Other receivables and other assets or Other liabilities		1383 – due after more than 1 year
		1312 – due after more than 1 year	Other receivables and other assets		1385 Receivables from general partners
		1315 Bills receivable from affiliated companies, eligible for discount with central bank			1386 – due within 1 year
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1320 Bills receivable from other long-term investees and investors	Other receivables and other assets or Other liabilities		1387 – due after more than 1 year
			Trade receivables or Other liabilities		F 1390 Allocation account for cash-basis VAT accounting
		1321 – due within 1 year			S 1400 Trade receivables
		1322 – due after more than 1 year			R 1401 Trade receivables -06
		1325 Bills receivable from other long-term investees and investors, eligible for discount with central bank			F 1410 Trade receivables, no separate receivables/payables accounting -44
Other securities classified as current assets		1327 Finance bills			F 1445 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)
		1329 Other securities subject to immaterial changes in value			F 1446 Trade receivables at reduced VAT rate (cash basis accounting)
Cash-in-hand, central bank balances, bank balances and cheques		F 1330 Cheques			F 1447 Tax-exempt or untaxed trade receivables (cash basis accounting)
Shares in affiliated companies (current assets)		1340 Shares in affiliated companies (current assets)			F 1448 Trade receivables at average rates under section 24 UStG (cash basis accounting)
		1344 Shares in parent or in majority investor			
Treasury shares		R 1345 (reserved account)			

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
	EUR	F 1449 Contra account 1445-1448 if receivables are classified by tax rates (cash basis accounting)	Prepayments (inventories)		AV 1517 Prepayments, 16% input tax
	EUR	F 1450 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG	Other receivables and other assets		AV 1518 Prepayments, 19% input tax
Trade receivables or Other liabilities		F 1451 Trade receivables, no separate receivables/payables accounting – due within 1 year			1519 Receivables from project consortiums
		F 1455 – due after more than 1 year			1520 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)
		F 1460 Doubtful receivables			1521 Consignment goods accounts
		F 1461 – due within 1 year			1522 Profit participation rights
		F 1465 – due after more than 1 year			1524 Supplementary payments or additional contributions receivable
Receivables from affiliated companies or Liabilities to affiliated companies		F 1470 Trade receivables from affiliated companies			1525 Security deposits
					1526 – due within 1 year
					1527 – due after more than 1 year
		F 1471 – due within 1 year	Other receivables and other assets or Other liabilities	U	F 1528 Subsequently deductible input tax, section 15a(2) UStG
		F 1475 – due after more than 1 year			
Receivables from affiliated companies		1478 Valuation allowances on receivables from affiliated companies due within 1 year			F 1529 Repayable input tax, section 15a(2) UStG
					1530 Receivables from employees (payroll)
		1479 Valuation allowances on receivables from affiliated companies due after more than 1 year	Other receivables and other assets		1531 – due within 1 year
					1537 – due after more than 1 year
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		F 1480 Trade receivables from other long-term investees and investors			1538 Corporation tax credit under section 37 KStG – due within 1 year
					1539 – due after more than 1 year
					1540 Receivables from trade tax overpayments
					1542 Tax refund claims against other countries
		F 1481 – due within 1 year			F 1543 Receivables from tax authorities for construction withholding tax remitted
		F 1485 – due after more than 1 year			1544 Receivables from Bundesagentur für Arbeit
		1488 Valuation allowances on receivables from other long-term investees and investors due within 1 year			1545 VAT receivables
					1547 Receivables from excise duties paid
		1489 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year			1548 Input tax deductible in following year
Trade receivables or Other liabilities		F 1490 Trade receivables from shareholders/partners	Other receivables and other assets or Other liabilities		1549 Reclaimed corporate income tax
		F 1491 – due within 1 year			
		F 1495 – due after more than 1 year	Other receivables and other assets		
Trade receivables		1498 Contra account for other assets if posted via receivables account			1550 Loans
					1551 – due within 1 year
Trade receivables or Other liabilities		1499 Contra account 1451-1497 if allocated to receivables account			1555 – due after more than 1 year
Other receivables and other assets		1500 Other assets	Other receivables and other assets or Other liabilities	U	F 1556 Subsequently deductible input tax, section 15a(1) UStG, movable assets
		1501 Other assets – due within 1 year			F 1557 Repayable input tax, section 15a(1) UStG, movable assets
		1502 Other assets – due after more than 1 year		U	F 1558 Subsequently deductible input tax, section 15a(1) UStG, immovable property
		1503 Receivables from executive board members and managing directors – due within 1 year			
		1504 Receivables from executive board members and managing directors – due after more than 1 year		U	F 1559 Repayable input tax, section 15a(1) UStG, immovable property
		1505 Receivables from supervisory and advisory board members – due within 1 year			S 1560 Input tax allocation accounts
		1506 Receivables from supervisory and advisory board members – due after more than 1 year			S 1561 Input tax allocation account, 7%
		1507 Receivables from other shareholders - due within 1 year			S 1562 Allocation account for input tax on intra-European Union acquisitions
		1508 Receivables from other shareholders – due after more than 1 year			S 1563 Allocation account for input tax on intra-European Union acquisitions, 19%
					R 1564 (reserved account)
		1510 Prepayments for inventories			-65
Prepayments (inventories)					S 1566 Input tax allocation account, 19%
		AV 1511 Prepayments, 7% input tax			S 1567 Input tax allocation accounts under sections 13a/13b UStG
		R 1512 (reserved account)		U	R 1568 (reserved account)
		-15			S 1569 Input tax allocation account under sections 13a/13b UStG, 19%
		AV 1516 Prepayments, 15% input tax		U	S 1570 Deductible input tax
					S 1571 Deductible input tax, 7%

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Other receivables and other assets or Other liabilities	U	S 1572 Deductible input tax on intra-European Union acquisitions	Liabilities to affiliated companies or Receivables from affiliated companies		F 1630 Trade payables to affiliated companies
	U	S 1573 Input tax from acquisition as last purchaser in a triangular transaction			F 1631 – due within 1 year
	U	S 1574 Deductible input tax on intra-European Union acquisitions, 19% (reserved account)	Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		F 1635 – due between 1 and 5 years
	U	S 1576 Deductible input tax, 19%			F 1638 – due after more than 5 years
	U	S 1577 Deductible input tax under section 13b UStG, 19%			F 1640 Trade payables to other long-term investees and investors
	U	S 1578 Deductible input tax under section 13b UStG			
		R 1579 (reserved account)			F 1641 – due within 1 year
	EUR	1580 Contra account for input tax, section 4/3 EStG			F 1645 – due between 1 and 5 years
	EUR	1581 Reversal of input tax from previous year, section 4/3 EStG	Trade payables or Other receivables and other assets		F 1648 – due after more than 5 years
	EUR	1582 Input tax from investments, section 4/3 EStG			F 1650 Trade payables to shareholders/partners
	EUR	1583 Contra account for input tax, average rates, section 4(3) EStG			F 1651 – due within 1 year
Other receivables and other assets or Other liabilities	U	S 1584 Deductible input tax for intra-European Union acquisition of new vehicles from suppliers without VAT identification number	Liabilities on bills accepted and drawn		F 1655 – due between 1 and 5 years
	U	S 1585 Deductible input tax for withdrawal of goods from a VAT warehouse			F 1658 – due after more than 5 years
	U	F 1587 Input tax, general average rates, VAT return line 63			1659 Contra account 1625-1658 if allocated to payables account
	U	F 1588 Acquisition tax liability	Other liabilities		F 1660 Bills payable
Other liabilities		R 1589 (reserved account)			F 1661 – due within 1 year
		1590 Items in transit			F 1662 Bills payable – due between 1 and 5 years
		1592 Third-party funds			F 1663 Bills payable – due after more than 5 years
Receivables from affiliated companies or Liabilities to affiliated companies		F 1593 Allocation account for payments received on account of orders if posted via receivables account			1665 Liabilities to GmbH shareholders
		1594 Receivables from affiliated companies			1666 – due within 1 year
		1595 – due within 1 year			1667 – due between 1 and 5 years
		1596 – due after more than 1 year			1668 – due after more than 5 years
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1597 Receivables from other long-term investees and investors	Liabilities on bills accepted and drawn		1670 Liabilities to general partners
		1598 – due within 1 year			1671 – due within 1 year
		1599 – due after more than 1 year	Other liabilities		1672 – due between 1 and 5 years
Trade payables or Other receivables and other assets		S 1600 Trade payables			1673 – due after more than 5 years
		R 1601 Trade payables			1675 Liabilities to limited partners
	EUR	-03			1676 – due within 1 year
	EUR	F 1605 Trade payables at general VAT rate (cash basis accounting)		EUR	1677 – due between 1 and 5 years
	EUR	F 1606 Trade payables at reduced VAT rate (cash basis accounting)			1678 – due after more than 5 years
	EUR	F 1607 Trade payables, no input tax (cash basis accounting)	Other liabilities		R 1680 (Account deleted and shifted to 1662)
	EUR	F 1609 Contra account 1605-1607 if payables are classified by tax rates (cash basis accounting)			F 1681 -89
Trade payables or Other receivables and other assets		F 1610 Trade payables, no separate receivables/payables accounting	Other liabilities or Other receivables and other assets		R 1690 (Account deleted and shifted to 1663)
	EUR	-23			1691 Liabilities to project consortiums
		F 1624 Trade payables for investments, section 4/3 EStG	Payments received on account of orders		1695 Liabilities to silent partners
Trade payables or Other receivables and other assets		F 1625 Trade payables, no separate receivables/payables accounting – due within 1 year			1696 – due within 1 year
		F 1626 – due between 1 and 5 years			1697 – due between 1 and 5 years
		F 1628 – due after more than 5 years			1698 – due after more than 5 years
					1700 Other liabilities
					1701 – due within 1 year
					1702 – due between 1 and 5 years
					1703 – due after more than 5 years
					1704 Other liabilities, e.g. under section 11(2) sentence 2 EStG for section 4/3 EStG
					1705 Loans
					1706 – due within 1 year
					1707 – due between 1 and 5 years
					1708 – due after more than 5 years
					1709 Profit drawdown account of silent partners
					1710 Payments received on account of orders (liabilities)
				U	AM 1711 Tax-paid payments received on account of orders, 7% VAT (liabilities)

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
Payments received on account of orders	U	R 1712 (reserved account) -15 AM 1716 Tax-paid payments received on account of orders, 15% VAT (liabilities)	Provisions for taxes or Other receivables and other assets	U	S 1762 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation
	U	AM 1717 Tax-paid payments received on account of orders, 16% VAT (liabilities)		U	R 1763 (reserved account)
	U	AM 1718 Tax-paid payments received on account of orders, 19% VAT (liabilities)		U	S 1764 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19%
		1719 Payments received on account of orders – due within 1 year	Other liabilities		R 1765 (reserved account)
		1720 – due between 1 and 5 years			S 1766 VAT not due, 19%
		1721 – due after more than 5 years			S 1767 VAT on supplies of goods and services taxable in another EU country
Payments received on account of orders (deducted from assets on the face of the balance sheet)		1722 Payments received on account of orders (deducted from inventories on the face of the balance sheet)			S 1768 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country
Other liabilities		S 1728 VAT on electronic services taxable in another EU country	Other liabilities or Other receivables and other assets		S 1769 VAT withdrawal of goods from a VAT warehouse
		1729 Tax payments to mini one-stop shop (MOSS) on electronic services taxable in another EU country			S 1770 VAT
		1730 Credit card settlements			S 1771 VAT, 7%
		1731 Consignment goods accounts			S 1772 VAT on intra-European Union acquisitions
		1732 Security deposits received			R 1773 (reserved account)
		1733 – due within 1 year			S 1774 VAT on intra-European Union acquisitions, 19%
		1734 – due between 1 and 5 years			R 1775 (reserved account)
		1735 – due after more than 5 years			S 1776 VAT, 19%
		1736 Liabilities from taxes and levies			S 1777 VAT on intra-European Union supplies of goods and services subject to domestic taxation
		1737 – due within 1 year			S 1778 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19%
		1738 – due between 1 and 5 years			S 1779 VAT on intra-European Union acquisitions, no input tax deduction
		1739 – due after more than 5 years			
		1740 Payroll liabilities			
Other liabilities or Other receivables and other assets		1741 Wage and church tax payables		U	F 1780 VAT prepayments
				U	F 1781 VAT prepayment 1/11
				U	F 1782 Back taxes, VAT return line 65
				U	F 1783 Incorrect or invalid invoiced taxes, VAT return line 69
Other liabilities		1742 Social security liabilities		U	S 1784 VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number
		1743 – due within 1 year			S 1785 VAT under section 13b UStG
		1744 – due between 1 and 5 years			R 1786 (reserved account)
		1745 – due after more than 5 years			S 1787 VAT under section 13b UStG, 19%
		1746 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution			1788 Acquisition tax deferred until
		1747 Excise duties payable			1789 VAT, current year
		1748 Liabilities for amounts withheld from employees			1790 VAT, previous year
		1749 Payables to tax authorities for construction withholding tax to be remitted			1791 VAT, earlier years
		1750 Liabilities from capital-forming payment arrangements	Other receivables and other assets		1792 Other allocation accounts (interim accounts)
		1751 – due within 1 year			1793 Allocation account for prepayments if posted via payables account
		1752 – due between 1 and 5 years	Other liabilities or Other receivables and other assets		S 1794 VAT from acquisition as last purchaser in a triangular transaction
		1753 – due after more than 5 years			1795 Social security liabilities (section 4/3 EStG)
		1754 Tax payments to other countries			1796 Issued gift tokens
Other liabilities or Other receivables and other assets		1755 Payroll allocation		EÜR	1797 VAT liabilities
	EÜR	1756 Payroll allocation, section 11(2) EStG for section 4(3) EStG	Other liabilities		F 1800 Private withdrawals, general, gp - 09
		1758 Other liabilities refunds by co-operatives			F 1810 Private taxes, gp - 19
		1759 Expected contributions owed to social security funds			F 1820 Special personal deductions, partly deductible, gp - 29
Other liabilities or Other receivables and other assets		S 1760 VAT not due			F 1830 Special personal deductions, fully deductible, gp - 39
Provisions for taxes or Other receivables and other assets	U	S 1761 VAT not due, 7%			F 1840 Non-cash benefits, donations, gp - 49

Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts	Balance sheet / profit and lost item	Program linkage	1 Financial and Private Accounts
		F 1850 Extraordinary expenses, gp - 59 1860 Cost of real estate, gp - 68 1869 Cost of real estate, gp (VAT key possible) 1870 Income from real estate, gp - 78 1879 Income from real estate, gp (VAT key possible) F 1880 Non-cash withdrawals, gp - 89 F 1890 Private contributions, gp - 99 F 1900 Private withdrawals, general, lp - 09 F 1910 Private taxes, lp - 19 F 1920 Special personal deductions, - 29 partly deductible, lp F 1930 Special personal deductions, fully - 39 deductible, lp F 1940 Non-cash benefits, donations, lp - 49 F 1950 Extraordinary expenses, lp - 59 F 1960 Cost of real estate, lp - 69 F 1970 Income from real estate, lp - 79 F 1980 Non-cash withdrawals, lp - 89 F 1990 Private contributions, lp - 99			

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts		Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	
Extraordinary expenses		2000	Extraordinary expenses	Interest and similar expenses	GK	2125	Interest expenses for buildings classified as operating assets
		2001	Extraordinary expenses, classified as financial expenses		GK	2126	Borrowing costs for fixed assets
		2004	Losses from mergers and reorganisations		GK	2127	Annuities and recurrent payments
		2005	Extraordinary expenses, not classified as financial expenses	Interest and similar expenses	G	2128	Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)
		2006	Losses from extraordinary damage		GK	2129	Interest expenses on long-term liabilities to affiliated companies
		2007	Restructuring and reorganisation costs		GK	2130	Discount expenses
		2008	Losses from disposal or discontinuation of business activities, net of tax		GK	2139	Discount expenses to affiliated companies
		Other operating expenses (TC)	2010		Non-operating expenses (if not extraordinary)		2140
2020	Prior-period expenses if not extraordinary			2141	Loan commissions and administrative cost contributions		
Extraordinary expenses	HBÜ	2090	Extraordinary expenses from the application of transitional provisions	Interest and similar expenses or Other interest and similar income		2142	Interest cost included in additions to pension provisions
	HBÜ	2091	Extraordinary expenses from the application of transitional provisions (provisions for pensions)			2143	Interest expenses from the discounting of liabilities
	HBÜ	2092	Extraordinary expenses from the application of transitional provisions (accounting conveniences)			2144	Interest expenses from the discounting of provisions
	HBÜ	2094	Extraordinary expenses from the application of transitional provisions (deferred taxes)			2145	Interest expenses from the discounting of provisions for pensions and similar/comparable obligations
Interest and similar expenses	GK	2100	Interest and similar expenses	Interest and similar expenses	HB	2146	Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
	GK	2102	Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG			2147	Expenses from assets for offsetting in accordance with section 246(2) HGB
		2103	Tax-deductible other incidental charges related to taxes	Interest and similar expenses	GK	2148	Interest expenses from the discounting of provisions, non-tax-deductible
	GK	2104	Non-tax-deductible other incidental charges related to taxes			2149	Expenses similar to interest expenses to affiliated companies
	GK	2105	Interest expenses, section 233a AO, section 4(5b) EStG			2150	Currency translation losses
	K	2106	Interest on discounting of increased corporate income tax amount section 38 KStG	Other operating expenses (TC)		2151	Currency translation losses (not s. 256a HGB)
	GK	2107	Interest expenses, section 233a AO, operating taxes			2166	Expenses from remeasurement of cash funds
	GK	2108	Interest expenses, sections 233a to 237 AO, personal taxes			2170	Non-deductible input tax
	GK	2109	Interest expenses to affiliated companies			2171	Non-deductible input tax, 7% (reserved account)
	GK	2110	Interest expense on short-term debt	Taxes on income		R 2174 -75	
		2113	Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)			2176	Non-deductible input tax, 19%
	K	2114	Interest on shareholder loans			2200	Corporate income tax
	GK	2115	Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG		2203	Corporate income tax for prior years	
	GK	2116	Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG		2204	Corporate income tax refunds for prior years	
	K	2117	Interest to shareholders with an equity interest of more than 25% or their related parties		K	2208	Solidarity surcharge
	GK	2118	Interest on receivables and payables accounts		K	2209	Solidarity surcharge for prior years
	GK	2119	Interest expenses on short-term liabilities to affiliated companies		K	2210	Solidarity surcharge refunds for prior years
	GK	2120	Interest expense on long-term debt		R 2212	(Account deleted)	
	GK	2123	Amortisation of discount used for financing		GK	2213	Withholding tax on investment income, 25%
	GK	2124	Amortisation of discount for financing fixed assets		GK	2216	Allowable solidarity surcharge on withholding tax on investment income, 25%
Interest and similar expenses				GK	2219	Deductible foreign withholding tax	
				HB	GK	2250	Expenses from additions to and reversals of deferred taxes
				HB	GK	2255	Income from additions to and reversals of deferred taxes
				GK	2260	Expenses from additions to provisions for taxes for tax deferral (BStBK)	
				GK	2265	Income from reversal of provisions for taxes for tax deferral (BStBK)	

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Taxes on income	GK	2280 Backpayments of trade tax for prior years	Other operating expenses (TC)		R 2348 (reserved account)
	GK	2281 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG	Other taxes		R 2349 (reserved account)
	GK	2282 Refunds of trade tax for prior years	Other operating expenses (TC)	GK	2350 Cost of real estate, non-operating
		2283 Income from reversal of provisions for trade tax, section 4(5b) EStG		GK	2375 Land tax
		2284 Income from reversal of provisions for trade tax		GK	2380 Non-cash benefits, donations, non-tax deductible
Other taxes		2285 Backpayments of other taxes for prior years		GK	2381 Non-cash benefits, donations for scientific and cultural purposes
		2287 Refunds of other taxes for prior years		GK	2382 Non-cash benefits, donations for charitable purposes
		2289 Income from reversal of provisions for other taxes		GK	2383 Non-cash benefits, donations for church, religious and non-profit purposes
Other operating expenses (TC)		2300 Other expenses		K	2384 Non-cash benefits, donations to political parties
		2307 Other regular non-operating expenses			2385 Non-deductible half of supervisory board remuneration
	GK	2308 Other non-deductible expenses		GK	2386 Deductible supervisory board remuneration
		2309 Other infrequent expenses			2387 Non-cash benefits, donations to non-profit foundations as defined by section 52(2) nos. 1-3 AO
		2310 Disposals of tangible fixed assets (net carrying amount for book loss)		GK	2388 Non-cash benefits, donations to non-profit foundations as defined by section 52(2) no. 4 AO
		2311 Disposals of intangible fixed assets (net carrying amount for book loss)		GK	2389 Non-cash benefits, donations to church, religious and non-profit foundations
		2312 Disposals of long-term financial assets (net carrying amount for book loss)		GK	2390 Non-cash benefits, donations to scientific, charitable and cultural foundations
	GK	2313 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)			2400 Bad debt allowances (normal amount)
Other operating income (TC)		2315 Disposals of tangible fixed assets (net carrying amount for book gain)		U	AM 2401 Bad debt allowances, 7% VAT (normal amount)
		2316 Disposals of intangible fixed assets (net carrying amount for book gain)		U	AM 2402 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)
		2317 Disposals of long-term financial assets (net carrying amount for book gain)		U	AM 2403 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT (normal amount)
	GK	2318 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)		U	AM 2404 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT (normal amount)
Other operating expenses (TC)		2320 Losses on disposal of fixed assets		U	AM 2405 Bad debt allowances, 16% VAT (normal amount)
	GK	2323 Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG		U	AM 2406 Bad debt allowances, 19% VAT (normal amount)
		2325 Losses on disposal of current assets (excluding inventories)		U	AM 2407 Bad debt allowances, 15% VAT (normal amount)
	GK	2326 Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG		U	AM 2408 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT (normal amount)
	EUR	2327 Disposal of current assets under section 4(3) sentence 4 EStG		U	AM 2409 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 15% VAT (normal amount)
	EUR	2328 Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG			2430 Bad debt allowances (if unusually high)
Other operating expenses (TC)	SB	2339 Transfers to tax reserve under s. 4g EStG	Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		
	SB	R 2340 -41 (Account deleted)			
	SB	2342 Transfers to tax reserve under s. 6b(3) EStG		U	AM 2431 Bad debt allowances, 7% VAT (if unusually high)
	SB	2343 Transfers to tax reserve under s. 6b(10) EStG			R 2432 (Account blocked)
Other operating expenses (TC)	SB	2344 Transfers to replacement reserve under R.6.6 EStR		U	AM 2435 Bad debt allowances, 16% VAT (if unusually high)
		2345 Transfers to tax reserves		U	AM 2436 Bad debt allowances, 19% VAT (if unusually high)
		2347 Expenses from the purchase of treasury shares			

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation	U	AM 2437 Bad debt allowances, 15% VAT (if unusually high)	Extraordinary income	HBÜ	2591 Extraordinary income from the application of transitional provisions (reversal of write-downs of tangible fixed assets)
				HBÜ	2592 Extraordinary income from the application of transitional provisions (reversal of write-downs of long-term financial assets)
	GK	R 2438 (Account blocked) 2440 Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG		HBÜ	2593 Extraordinary income from the application of transitional provisions (securities classified as current assets)
	K	2441 Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG		HBÜ	2594 Extraordinary income from the application of transitional provisions (deferred taxes)
Other operating expenses (TC)		2450 Transfers to global valuation allowance on receivables			2600 Income from long-term equity investments
		2451 Transfer to specific valuation allowance on receivables	Income from long-term equity investments		
Transfers to reserve for shares in a parent or majority investor		2480 Transfers to reserve for shares in a parent or majority investor		GK	2603 Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG
				GK	2615 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG
	GK	F 2481 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account) 2485 Transfers to other revenue reserves (co-operatives)		GK	2616 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
Cost of loss absorption (parent)		2490 Cost of loss absorption		GK	2618 Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG
Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements		2492 Profit transferred on the basis of a profit pooling agreement			2619 Income from long-term equity investments in affiliated companies
	GK	2493 Profit shares transferred to silent partners, section 8 GewStG			2620 Income from other securities and long-term loans
	K	2494 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement	Income from other securities and long-term loans		2621 Income from long-term loans
		2495 Appropriation to capital reserves under the rules governing simplified capital decreases			2622 Income from long-term loans to affiliated companies
Appropriation to capital reserves under the rules governing simplified capital decreases		2496 Appropriation to legal reserve		GK	2623 Income from shares in partnerships (long-term financial assets)
Appropriation to legal reserve		2497 Appropriation to reserves provided for by the articles of association		GK	2625 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG
Appropriation to reserves provided for by the articles of association		2498 Transfers to reserve for capitalised own shares			2626 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG
Transfers to reserve for shares in a parent or majority investor		2499 Appropriation to other revenue reserves			2640 Interest and dividend income
Appropriation to other revenue reserves		2500 Extraordinary income			2641 Compensation payments received as an outside shareholder
Extraordinary income		2501 Extraordinary income, classified as financial income			2646 Income from shares in partnerships (affiliated companies)
		2504 Gains from mergers and reorganisations			2647 Income from other long-term securities of corporations (affiliated companies)
		2505 Extraordinary income, not classified as financial income			2648 Income from other long-term securities of partnerships (affiliated companies)
		2506 Gains from sales of significant long-term equity investments			2649 Income from other securities and long-term loans, from affiliated companies
		2507 Gains from sales of significant land	Other interest and similar income		2650 Other interest and similar income
		2508 Gain on disposal or discontinuation of business activities, net of tax		K	2652 Tax-exempt accrued interest on corporate income tax credit under section 37 KStG
Other operating income (TC)		2510 Non-operating income (if not extraordinary)		GK	2653 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt
		2520 Prior-period income (if not extraordinary)			2654 Income from other securities and short-term loans
Extraordinary income	HBÜ	2590 Extraordinary income from the application of transitional provisions		GK	2655 Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Other interest and similar income	GK	2656 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG	Other operating income (TC)	GK	2725 Income from disposal of current assets (excluding inventories)
	K	2657 Interest income s. 233a AO, taxable			2726 Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG
		2658 Interest income s. 233a AO, tax-exempt (Schedule A KSt)			2727 Income from reversal of tax reserve under s. 6b(3) EStG
		2659 Other interest and similar income from affiliated companies			2728 Income from reversal of tax reserve under s. 6b(10) EStG
Other operating income (TC)		2660 Currency translation gains	Other operating income (TC)		2729 Income from reversal of replacement reserve under R.6.6 EStR
		2661 Currency translation gains (not s. 256a HGB)			2730 Income from reduction in global valuation allowances on receivables
		2666 Income from remeasurement of cash funds			2731 Income from reduction in specific valuation allowances on receivables
Other interest and similar income		2670 Discounts received			2732 Income from recoveries of receivables previously written off
		2679 Discounts received from affiliated companies			R 2733 (Account deleted)
	GK	2680 Income similar to interest income			R 2734 (Account deleted)
		2682 Tax-exempt interest income from discounting of provisions			2735 Income from reversal of provisions
		2683 Interest income from the discounting of liabilities		SB	2736 Income from remission of liabilities
		2684 Interest income from the discounting of provisions			2737 Income from reversal of tax reserve under s. 4g EStG
		2685 Interest income from the discounting of provisions for pensions and similar/comparable obligations			2738 Income from reversal of tax reserves under s. 52(16) EStG
Other interest and similar income or Interest and similar expenses	HB	2686 Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB			2739 Income from reversal of tax reserves (investment reserves under s. 7g(2) EStG)
	HB	2687 Income from assets for offsetting in accordance with section 246(2) HGB			2740 Income from reversal of tax reserve
Other interest and similar income	K	2688 Interest income from early repayment of increased corporate income tax amount, section 38 KStG		GK	2741 Income from reversal of accelerated tax depreciation
		2689 Income similar to interest income from affiliated companies	Income from capital decrease		2742 Insurance recoveries and compensation payments
Other operating income (TC)		2700 Other income	Other operating income (TC)	GK	2743 Investment subsidies (taxable)
		2705 Other regular operating income		GK	2744 Investment grants (tax-exempt)
		2707 Other regular non-operating income			2745 Income from capital decrease
		2709 Other infrequent income			2746 Tax-exempt income from reversal of tax reserves
		2710 Income from reversal of write-downs of tangible fixed assets			2747 Other tax-exempt operating income
		2711 Income from reversal of write-downs of intangible fixed assets		U	2749 Refunds Act on Reimbursement of Employers' Expenses (AAG)
		2712 Income from reversal of write-downs of long-term financial assets		U	2750 Income from real estate
	GK	2713 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG			AM 2751 Rental and lease income, VAT-exempt s. 4 no. 12 UStG
	GK	2714 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG	Loss transfer		AM 2752 Rental and lease income, 19% VAT
		2715 Income from reversal of write-downs of current assets excluding inventories	Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements (parent)	K	R 2753 (reserved account)
	GK	2716 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG			-54
		2720 Income from disposal of fixed assets		GK	2760 Income from capitalisation of assets acquired free of charge
	GK	2723 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG	Withdrawals from capital reserves		2762 Reimbursements, refunds and credit entries relating to prior periods
			Withdrawals from revenue reserves, of which from legal reserve		2764 Income from administrative expense allocations
					2790 Income from loss absorption
					2792 Income from profits received under a profit pooling agreement
					2794 Income from profits received under a profit and loss transfer or partial profit transfer agreement
					2795 Withdrawals from capital reserves
					2796 Withdrawals from legal reserve

Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts	Balance sheet / profit and lost item	Program linkage	2 Deferral Accounts
Withdrawals from reserves provided for by the articles of association		2797 Withdrawals from reserves provided for by the articles of association			
Withdrawals from revenue reserves, of which from reserve for treasury shares		2798 Withdrawals from reserve for capitalised own shares			
Withdrawals from other revenue reserves		2799 Withdrawals from other revenue reserves			
Withdrawals from reserve for shares in a parent or majority investor		2840 Withdrawals from reserve for shares in a parent or majority investor			
		F 2841 Withdrawal from collectively held reserves (with breakdown for statement of changes in capital account)			
		2850 Withdrawals from other revenue reserves (co-operatives)			
Retained profits or accumulated losses brought forward		2860 Retained profits brought forward after appropriation of net profit			
		F 2865 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)			
		F 2867 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)			
Retained profits or accumulated losses brought forward		2868 Accumulated losses brought forward after appropriation of net profit			
Carried forward		2869 Balance carried forward (income statement)			
Advance distribution/distribution resolved for the financial year		2870 Advance distribution			
Other operating expenses (TC)		2890 Allocated imputed business owner's remuneration			
		2891 Allocated imputed rental and lease payments			
		2892 Allocated imputed interest			
		2893 Allocated imputed depreciation, amortisation and write-downs			
		2894 Allocated imputed business risks			
		2895 Allocated imputed wages for non-compensated employees			
		R 2900 (reserved account)			

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of raw materials, consumables and supplies, and of purchased merchandise		3000 Raw materials, consumables and supplies	Cost of purchased services	U	AV 3115 Services supplied by foreign contractor, 7% input tax and 7% VAT
					R 3116 (reserved account)
		AV 3010 Cost of raw materials, consumables and supplies, 7% input tax		U	AV 3120 Construction services supplied by domestic contractor, 19% input tax and 19% VAT
		R 3020 (reserved account)			R 3122 (reserved account)
		AV 3030 Cost of raw materials, consumables and supplies, 19% input tax		U	AV 3123 Other services supplied by a contractor in another EU country, 19% input tax and 19% VAT
		R 3040 (reserved account)			R 3124 (reserved account)
	U	AV 3060 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7% input tax and 7% VAT		U	AV 3125 Services supplied by foreign contractor, 19% input tax and 19% VAT
		R 3061 (reserved account)			R 3127 (reserved account)
	U	AV 3062 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19% input tax and 19% VAT		U	AV 3130 Construction services supplied by domestic contractor, no input tax, 7% VAT
		R 3064 (reserved account)			R 3131 (reserved account)
	U	AV 3066 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7% VAT		U	AV 3133 Other services supplied by a contractor in another EU country, no input tax and 7% VAT
					R 3134 (reserved account)
	U	AV 3067 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19% VAT		U	AV 3135 Services supplied by foreign contractor, no input tax, 7% VAT
		R 3068 (reserved account)			R 3136 (reserved account)
		AV 3070 Cost of raw materials, consumables and supplies, 5.5% input tax		U	AV 3140 Construction services supplied by domestic contractor, no input tax, 19% VAT
		AV 3071 Cost of raw materials, consumables and supplies, 10.7% input tax			R 3142 (reserved account)
		R 3072 (reserved account)		U	AV 3143 Other services supplied by a contractor in another EU country, no input tax and 19% VAT
	U	AV 3075 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7% input tax and 7% VAT			R 3144 (reserved account)
				U	AV 3145 Services supplied by foreign contractor, no input tax, 19% VAT
	U	AV 3076 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19% input tax and 19% VAT			R 3147 (reserved account)
		R 3077 (reserved account)			S/AV 3150 Cash discounts received on services for which recipient bears tax liability under section 13b UStG
	U	AV 3089 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT		U	S/AV 3151 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 19% input tax and 19% VAT
		3090 Fuels (production)			R 3152 (reserved account)
		AV 3091 Fuels (production), 7% input tax		S/AV 3153	Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT
		AV 3092 Fuels (production), 19% input tax		U	S/AV 3154 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, 19% VAT
		R 3093 (reserved account)			R 3155 (reserved account)
		3100 Purchased services			3160 Services under s. 13b UStG, with input tax deduction
		AV 3106 Purchased services, 19% input tax			3165 Services under s. 13b UStG, without input tax deduction
		R 3107 (reserved account)			3200 Cost of merchandise
		AV 3108 Purchased services, 7 % input tax	Cost of raw materials, consumables and supplies, and of purchased merchandise		
		3109 Purchased services, no input tax			
	U	AV 3110 Construction services supplied by domestic contractor, 7% input tax and 7% VAT			AV 3300 Cost of merchandise, 7% input tax
		R 3111 (reserved account)			R 3310 (reserved account)
	U	AV 3113 Other services supplied by a contractor in another EU country, 7% input tax and 7% VAT			AV 3400 Cost of merchandise, 19% input tax
		R 3114 (reserved account)			

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of raw materials, consumables and supplies, and of purchased merchandise		R 3410 (reserved account) -19	Cost of raw materials, consumables and supplies, and of purchased merchandise		AV 3714 Trade discounts on cost of raw materials, consumables and supplies, 7% input tax
	U	AV 3420 Intra-European Union -24 acquisitions, 7% input tax and 7% VAT			AV 3715 Trade discounts on cost of raw materials, consumables and supplies, 19% input tax
	U	AV 3425 Intra-European Union -29 acquisitions, 19 % input tax and 7% VAT		U	R 3716 (reserved account)
	U	AV 3430 Intra-European Union acquisitions, no input tax and 7% VAT		U	AV 3717 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7% input tax and 7% VAT
		R 3431 (reserved account) -34			AV 3718 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19% input tax and 19% VAT
	U	AV 3435 Intra-European Union acquisitions, no input tax and 19% VAT			R 3719 (reserved account)
		R 3436 (reserved account) -39			AV 3720 Trade discounts, 19% input tax -21
	U	AV 3440 Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19% input tax and 19% VAT			AV 3722 Trade discounts, 16% input tax
		R 3441 (reserved account) -49		U	AV 3723 Trade discounts, 15% input tax
		R 3500 (reserved account) -04		U	AV 3724 Trade discounts on intra-European Union acquisitions, 7% input tax and 7% VAT
		AV 3505 Cost of merchandise, 5.5% input -09 tax		U	AV 3725 Trade discounts on intra-European Union acquisitions, 19% input tax and 19% VAT
		R 3510 (reserved account) -39		U	AV 3726 Trade discounts on intra-European Union acquisitions, 16% input tax and 16% VAT
		AV 3540 Cost of merchandise, 10.7% input -49 tax		U	AV 3727 Trade discounts on intra-European Union acquisitions, 15% input tax and 15% VAT
	U	AV 3550 Tax-exempt intra-European Union acquisitions			R 3728 (reserved account) -29
		3551 Cost of merchandise in a third country, taxable			S/AV 3730 Cash discounts received
		3552 Acquisition by 1st purchaser in a triangular transaction			S/AV 3731 Cash discounts received, 7% input tax
	U	AV 3553 Purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT			R 3732 (reserved account)
		R 3554 (reserved account) -57			S/AV 3733 Cash discounts received on cost of raw materials, consumables and supplies
		3558 Cost of merchandise in another EU country, taxable			S/AV 3734 Cash discounts received on cost of raw materials, consumables and supplies, 7% input tax
		3559 Tax-exempt imports			R 3735 (reserved account)
	U	AV 3560 Merchandise from a VAT warehouse, section 13a UStG, 7% input tax and 7% VAT			S/AV 3736 Cash discounts received, 19% input tax
		R 3561 (reserved account) -64			R 3737 (reserved account)
	U	AV 3565 Merchandise from a VAT warehouse, section 13a UStG, 19% input tax and 19% VAT			S/AV 3738 Cash discounts received on cost of raw materials, consumables and supplies, 19% input tax
		R 3566 (reserved account) -69		U	R 3739 (reserved account) -40
		3600 Non-deductible input tax -09			U S/AV 3741 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 19% input tax and 19% VAT
		3610 Non-deductible input tax, 7% -19			R 3742 (reserved account)
		R 3620 (reserved account) - 29		U	S/AV 3743 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 7% input tax and 7% VAT
		R 3650 (reserved account) - 59			S/AV 3744 Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions
		3660 Non-deductible input tax, 19% -69			S/AV 3745 Cash discounts received on taxable intra-European Union acquisitions
		3700 Trade discounts		U	S/AV 3746 Cash discounts received on taxable intra-European Union acquisitions, 7% input tax and 7% VAT
		3701 Trade discounts on cost of raw materials, consumables and supplies			R 3747 (reserved account)
		AV 3710 Trade discounts, 7% input tax -11			
		R 3712 (reserved account) -13			

Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories	Balance sheet / profit and lost item	Program linkage	3 Incoming goods and inventories
Cost of raw materials, consumables and supplies, and of purchased merchandise	U	S/AV 3748 Cash discounts received on taxable intra-European Union acquisitions, 19% input tax and 19% VAT	Cost of raw materials, consumables and supplies, and of purchased merchandise		3960 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise
		R 3749 (reserved account)	Raw materials, consumables and supplies		3970 Inventories of raw materials, consumables and supplies
		AV 3750 Volume discounts received, 7% input tax	Finished goods and merchandise		3980 Merchandise inventories
		R 3752 (reserved account)	Cost of raw materials, consumables and supplies, and of purchased merchandise		3990 Allocated material costs (contra account 4000-99)
		3753 Volume discounts received on cost of raw materials, consumables and supplies			
		AV 3754 Volume discounts received on cost of raw materials, consumables and supplies, 7% input tax			
		AV 3755 Volume discounts received on cost of raw materials, consumables and supplies, 19% input tax			
		R 3756 (reserved account)			
		-59			
		AV 3760 Volume discounts received, 19% input tax			
		-61			
		R 3762 (reserved account)			
		-68			
		3769 Volume discounts received			
		3770 Rebates received			
		AV 3780 Rebates received, 7% input tax			
		-81			
		R 3782 (reserved account)			
		3783 Rebates received on cost of raw materials, consumables and supplies			
		AV 3784 Rebates received on cost of raw materials, consumables and supplies, 7% input tax			
		AV 3785 Rebates received on cost of raw materials, consumables and supplies, 19% input tax			
		R 3786 (reserved account)			
		-87			
		S/AV 3788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7% input tax			
		R 3789 (reserved account)			
		AV 3790 Rebates received, 19% input tax			
		-91			
	U	AV 3792 Cash discounts received on cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT			
	U	AV 3793 Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT			
		S/AV 3794 Cash discounts received, 5.5% input tax			
		R 3795 (reserved account)			
		S/AV 3796 Cash discounts received, 10.7% input tax			
		R 3797 (reserved account)			
		S/AV 3798 Cash discounts received on cost of raw materials, consumables and supplies, 5.5% input tax			
		R 3799 (reserved account)			
		3800 Delivery costs			
		3830 Empties			
		3850 Customs and import duties			
		3950 Changes in inventories of purchased merchandise			
		-54			
		3955 Changes in inventories of raw materials, consumables and supplies			
		-59			

Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Cost of raw materials, consumables and supplies, and of purchased merchandise		4000 Cost of raw materials, consumables and supplies, and of purchased merchandise	Wages and salaries		4159 Expenses from change in provisions for vacation pay for marginal part-time workers
Wages and salaries		4100 Wages and salaries	Social security, post-employment and other employee benefit costs		4160 Pension funds
		4110 Wages			4165 Cost of old age pensions
		4120 Salaries			4166 Post-employment benefit costs for shareholder managers
		4124 Managing director salaries of shareholders of limited liability company (GmbH)			4167 Flat-rate tax on other benefits (e.g. direct insurance policies)
		4125 Salaries of spouses		G	4168 Cost of old-age pensions of salaried partners, section 15 EStG (corresponds to special business income)
Wages and salaries	K	4126 Management bonuses paid to shareholder managers			4169 Employee benefit expenses
		4127 Managing director salaries			4170 Capital-forming payments
		4128 Remuneration of salaried partners, section 15 EStG (corresponds to special business income)	Social security, post-employment and other employee benefit costs		4175 Travel expense reimbursement – home/workplace
Wages and salaries	K	4129 Management bonuses paid to employees	Wages and salaries		4180 Tips
Social security, post-employment and other employee benefit costs		4130 Statutory social security expenses			4190 Casual labour wages
					4194 Flat-rate taxes for marginal part-time workers
					4195 Wages for marginal part-time work
					4196 Flat-rate taxes for shareholder managers
	G	4137 Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income)			4197 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)
Social security, post-employment and other employee benefit costs		4138 Contributions to occupational health and safety agency		G	4198 Flat-rate taxes for employees
Other operating expenses (TC)		4139 Disabled persons equalisation levy	Wages and salaries		4199 Flat-rate tax on casual labour wages
Social security, post-employment and other employee benefit costs		4140 Voluntary social benefits not subject to wage tax	Other operating expenses (TC)		4200 Occupancy costs
		4141 Other social security costs		GK	4210 Rent (immovable property)
		4144 Social security contributions for marginal part-time workers		GK	4211 Expenses for rented or leased immovable property that must be added back under trade tax law
Wages and salaries		4145 Voluntary social benefits subject to wage tax			4212 Rental/expenses for double household
		4146 Voluntary non-cash benefits provided to marginal part-time workers	Other operating expenses (TC)	GK	4215 Leases (immovable property)
		4147 Voluntary non-cash benefits provided to shareholder managers		G	4219 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)
	G	4148 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)	Other operating expenses (TC)	GK	4220 Real property leases (immovable property)
Wages and salaries		4149 Flat-rate tax on other benefits (e.g. travel allowances)		K	4222 Remuneration of partners for rental and lease of their immovable property
		4150 Sick pay supplements			4228 Incidental rental and lease expenses, not added back for trade tax purposes
		4151 Non-cash benefits and services provided to marginal part-time workers			4229 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)
		4152 Non-cash benefits and services provided to employees		G	4230 Heating
		4153 Non-cash benefits and services provided to shareholder managers			4240 Gas, electricity, water
	G	4154 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)	Other operating expenses (TC)		4250 Cleaning
Wages and salaries		4155 Employment agency subsidies (credit balances)			4260 Maintenance of operating premises
		4156 Expenses from change in provisions for vacation pay			4270 Levies for real property used for operating purposes
		4157 Expenses from change in provisions for vacation pay for shareholder-managers			4280 Other occupancy costs
	G	4158 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)	Other operating expenses (TC)	G	4288 Costs of home office (deductible portion)
					4289 Costs of home office (non-deductible portion)
					4290 Cost of real estate, operating
					4300 Non-deductible input tax

Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses		
Other operating expenses (TC)	GK	4301 Non-deductible input tax, 7% R 4304 (reserved account) -05	Other operating expenses (TC)	GK	4666 Employee travel expenses, accommodation costs R 4667 (reserved account)		
Taxes on income		4306 Non-deductible input tax, 19%			4668 Employee mileage reimbursement		
Other taxes		4320 Trade tax			4670 Business owner travel expenses		
Other operating expenses (TC)		4340 Other taxes			4672 Business owner travel expenses (non-deductible portion)		
		4350 Excise tax			4673 Business owner travel expenses, cost of travel		
		4355 Eco tax			4674 Business owner travel expenses, additional subsistence costs		
		4360 Insurance premiums			R 4675 (reserved account)		
		4366 Building insurance			4676 Business owner travel expenses, accommodation costs and incidental travel expenses		
		4370 Net insurance premium for future pension benefit liability			R 4677 (reserved account)		
4380 Contributions		4678 Travel between home and workplace and travel to family home (deductible portion)					
4390 Other levies	4679 Travel between home and workplace and travel to family home (non-deductible portion)						
Other operating expenses (TC)	GK	4396 Tax-deductible late filing penalties and administrative fines	Other operating expenses (TC)	G	4680 Travel between home and workplace and travel to family home (credit balance)		
		4397 Non-tax deductible late filing penalties and administrative fines (free text)			4681 Additional subsistence costs for double household		
		4400 -99			R 4685 (reserved account)		
		4500 Vehicle expenses			4700 Selling and distribution expenses		
		4510 Motor vehicle tax			4710 Packaging materials		
		4520 Motor vehicle insurance			4730 Outgoing freight		
	GK	4530 Current motor vehicle operating costs			4750 Transport insurance		
		4540 Motor vehicle repairs			4760 Selling commissions		
		4550 Garage rent			4780 Third-party services (distribution)		
		4560 Road tolls			4790 Warranty expenses		
4570 Operating leases (motor vehicles)		4800 Repairs and maintenance of technical equipment and machinery					
4580 Other motor vehicle expenses		4801 Building repairs and maintenance					
Other operating expenses (TC)	GK	4590 Motor vehicle expenses for private vehicles used for business purposes	Other operating expenses (TC)	GK	4805 Repairs and maintenance of other equipment, operating and office equipment		
		4595 Third-party vehicle expenses			4806 Hardware and software maintenance expenses		
		4600 Advertising costs			4808 Addition to provision for internal expenses		
		4605 Giveaways			4809 Other repairs and maintenance		
		4630 Gifts, deductible, without s. 37b EStG			4810 Operating leases (movable assets)		
		4631 Non-cash benefits to third parties, deductible, s. 37b EStG			4815 Finance leases		
	GK	4632 Flat-rate taxes on gifts and non-cash benefits, deductible			Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets	HBÜ	4820 Amortisation of business start-up and expansion expenses
		4635 Gifts, non-deductible, without s. 37b EStG					4822 Amortisation of intangible fixed assets
		4636 Gifts, non-deductible, with s. 37b EStG					4823 Amortisation of internally generated intangible fixed assets
		4637 Flat-rate taxes on non-cash benefits and gifts, non-deductible					4824 Goodwill amortisation and write-downs
4638 Gifts used exclusively for operating purposes		4825 Goodwill write-downs					
4639 Non-cash benefits, with s. 37b EStG		4826 Write-downs of intangible fixed assets					
Other operating expenses (TC)	GK	4640 Corporate hospitality expenses	Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets	HB			4827 Write-downs of internally generated intangible fixed assets
		4650 Entertainment expenses					4830 Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)
		4651 Other business expenses with limited deductibility (deductible portion)					4831 Depreciation of buildings
		4652 Other business expenses with limited deductibility (non-deductible portion)					4832 Depreciation of motor vehicles
		4653 Small gifts			4833 Depreciation of share of building attributable to home office		
		4654 Non-deductible entertainment expenses					
	GK	4655 Non-deductible business expenses from advertising and corporate hospitality expenses					
		4660 Employee travel expenses					
		R 4662 (Account deleted)					
		4663 Employee travel expenses, cost of travel					
Other operating expenses (TC)	GK	4664 Employee travel expenses, additional subsistence costs					

Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets		4840 Write-downs of tangible fixed assets 4841 Write-downs for extraordinary technical and economic wear and tear of buildings 4842 Write-downs for extraordinary technical and economic wear and tear of motor vehicles 4843 Write-downs for extraordinary technical and economic wear and tear of other assets 4850 Write-downs of tangible fixed assets due to special tax rules 4851 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles) 4852 Accelerated tax depreciation and, s. 7g(5) EStG (motor vehicles) 4853 Reduction in cost in accordance with section 7g(2) EStG new version (excl. motor vehicles) 4854 Reduction in cost in accordance with section 7g(2) EStG new version (for motor vehicles) 4855 Immediate write-off of low-value assets 4860 Depreciation and amortisation of capitalised low-value assets 4862 Write-downs of assets (collective item) 4865 Write-downs of capitalised low-value assets 4866 Write-downs of long-term financial assets (not permanent)	Other operating expenses (TC) Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation Other operating expenses (TC)		4886 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount) 4887 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount) R 4890 (reserved account) -91 4892 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high) 4893 Write-downs of finished goods and work in progress (if unusually high) 4900 Other operating expenses 4902 Interim account for expenses in another country for which input tax reimbursement is possible 4905 Other regular operating expenses 4909 Purchased services/third-party services 4910 Postage 4920 Telephone 4925 Fax and Internet costs 4930 Office supplies 4940 Newspapers, books 4945 Training costs 4946 Voluntary social benefits 4948 Remuneration of partners, section 15 EStG (corresponds to special business income) 4949 Liability compensation paid to partners, section 15 EStG (corresponds to special business income) 4950 Legal and consulting costs 4955 Bookkeeping costs 4957 Period-end closing and audit costs 4958 Remuneration paid to shareholders for rental or lease of their movable property 4959 Remuneration paid to partners for rental or lease of their movable property, section 15 EStG (corresponds to special business income) 4960 Rent of fixtures and fittings (movable assets) 4961 Leases (movable assets) 4963 Expenses for rented or leased movable assets that must be added back under trade tax law 4964 Expenses for temporary transfer of rights (licences, concessions) 4965 Operating leases (movable assets) 4969 Environmental remediation and waste disposal expenses 4970 Incidental monetary transaction costs 4975 Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG 4976 Costs to sell, section 3 no. 40 EStG/section 8b(2) KStG 4980 Operating supplies 4984 Refunds by co-operatives to members 4985 Tools and minor equipment
Write-downs of long-term financial assets and securities classified as current assets	HB			G	
		4870 Write-downs of long-term financial assets (permanent)		G	
	GK	4871 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)	Other operating expenses (TC)		
	GK	4872 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG 8)		K	
	GK	4873 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG		G	
		4874 Write-downs of long-term financial assets due to section 6b EStG reserve	Other operating expenses (TC)	GK	
	GK	4875 Write-downs of securities classified as current assets		GK	
		4876 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG		GK	
		4877 Write-downs of long-term financial assets - affiliated companies		GK	
		4878 Write-downs of securities classified as current assets - affiliated companies		GK	
		R 4879 (reserved account)			
		4880 Write-downs of other current assets (if unusually high)		GK	
		4882 Write-downs of current assets due to tax rules (unusually high)		GK	
Other operating expenses (TC)		R 4885 (reserved account)	Other operating expenses (TC)		

Balance sheet / profit and lost item	Program linkage	4 Operating expenses	Balance sheet / profit and lost item	Program linkage	4 Operating expenses
Other operating expenses (TC)		4990 Imputed business owner's remuneration 4991 Imputed rent/leasing expenses 4992 Imputed interest 4993 Imputed depreciation, amortisation and write-downs 4994 Imputed business risks 4995 Imputed wages for non- compensated employees 4996 Cost of sales 4997 Administrative expenses 4998 Selling expenses 4999 Contra account 4996-4998			

Balance sheet / profit and lost item	Program linkage	5	Balance sheet / profit and lost item	Program linkage	5
Other operating expenses (TC)		5000 (free text) -99			

Balance sheet / profit and lost item	Program linkage	6	Balance sheet / profit and lost item	Program linkage	6
Other operating expenses (TC)		6000 (free text) -99			

Balance sheet / profit and lost item	Program linkage	7 Inventory	Balance sheet / profit and lost item	Program linkage	7 Inventory
Work in progress		7000 Work in progress (inventories)			
		7050 Unfinished goods (inventories)			
		7080 Services in progress			
Construction contracts in progress		7090 Construction contracts in progress			
Orders in progress		7095 Orders in progress			
Finished goods and merchandise		7100 Finished goods and merchandise (inventories)			
		7110 Finished goods (inventories)			
		7140 Merchandise (inventories)			
		-99			

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales		8000 (free text) -99	Sales	U	AM 8338 Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 8100 Tax-exempt sales, section 4 no. 8 ff. UStG		U	AM 8339 Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 8105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)		U	AM 8340 Revenue, 16% VAT
	U	AM 8110 Other tax-exempt sales, domestic		U	AM 8400 Revenue, 19% VAT
	U	AM 8120 Tax-exempt sales, section 4 no. 1a UStG		U	AM 8410 Revenue, 19% VAT
	U	AM 8125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG		U	R 8411 (reserved account)
		R 8128 (reserved account)			R 8507 (reserved account)
	U	AM 8130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG			R 8509 (reserved account)
	U	AM 8135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number			8510 Commission revenue
					R 8511 (reserved account)
	U	AM 8140 Tax-exempt offshore sales, etc.		U	AM 8514 Tax-exempt commission revenue, section 4 no. 8 ff. UStG
	U	AM 8150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)		U	AM 8515 Tax-exempt commission revenue, section 4 no. 5 UStG
	U	AM 8160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG		U	AM 8516 Commission revenue, 7% VAT
					R 8517 (reserved account)
	U	AM 8165 Tax-exempt sales without input tax deduction, part of total sales		U	AM 8519 Commission revenue, 19% VAT
		8190 Revenue taxed at average rates under section 24 UStG			8520 Revenue from waste recycling
	U	AM 8191 Revenue, ss. 25 and 25a UStG, 19% VAT			8540 Revenue from empties
		R 8192 (reserved account)			8570 Other income from commissions, licences and patents
		8193 Revenue, ss. 25 and 25a UStG, no VAT			R 8571 (reserved account)
	U	AM 8194 Revenue from travel services, s. 25(2) UStG, tax-exempt		U	AM 8574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG
	U	8195 Revenue of VAT-exempt small business as defined by section 19(1) UStG		U	AM 8575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG
	U	AM 8196 Revenue from gaming machines, 19% VAT		U	AM 8576 Other income from commissions, licences and patents, 7% VAT
		R 8197 (reserved account)			R 8577 (reserved account)
		-98		U	AM 8579 Other income from commissions, licences and patents, 19% VAT
	U	8200 Revenue			8580 Statistical account, revenue at general VAT rate (cash basis accounting)
	U	AM 8300 Revenue, 7% VAT			8581 Statistical account, revenue at reduced VAT rate (cash basis accounting)
		-09			8582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)
	U	AM 8310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT			8589 Contra account 8580-8582 if revenue is classified by tax rates (cash basis accounting)
	U	AM 8315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT			8590 Allocated other non-cash benefits (excluding goods)
		8320 Revenue from supplies of goods and services taxable in another EU country		U	AM 8591 Non-cash benefits, 7% VAT (goods)
	U	AM 8330 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT			R 8594 (reserved account)
	U	8331 Revenue from taxable electronic services in another EU country		U	AM 8595 Non-cash benefits, 19% VAT (goods)
		R 8332 (reserved account)			R 8596 (reserved account)
		-34			-97
	U	AM 8335 Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears VAT under s. 13b UStG			8600 Other regular operating revenue
					8604 Reimbursed input tax, other countries
	U	AM 8336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability			8605 Other regular operating income
					8606 Other operating income from affiliated companies
	U	AM 8337 Revenue from services for which the recipient bears the tax liability under section 13b UStG		U	AM 8609 Other regular operating revenue, tax-exempt, section 4 no. 8 ff UStG
					8607 Other incidental income
				U	AM 8610 Allocated other non-cash benefits
				U	AM 8611 Allocated other non-cash benefits from provision of car, 19% VAT

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Other operating income (TC)		R 8612 (reserved account)	Sales		S/AM 8745 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation
	U	AM 8613 Allocated other non-cash benefits, 19% VAT		U	S/AM 8746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
		8614 Allocated other non-cash benefits, no VAT			R 8747 (reserved account)
	U	AM 8625 Other regular operating revenue, tax-exempt, e.g. section 4 nos. 2-7 UStG		U	S/AM 8748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT
	U	AM 8630 Other regular operating revenue, -34 7% VAT			R 8749 (reserved account)
		R 8635 (reserved account) -39		U	AM 8750 Volume discounts granted, 7% VAT -51
	U	AM 8640 Other regular operating revenue, -44 19% VAT			R 8752 (reserved account) -59
		R 8645 (reserved account) -48		U	AM 8760 Volume discounts granted, 19% VAT -61
	U	AM 8649 Other regular operating revenue, 16% VAT			R 8762 (reserved account) -68
		8650 Revenue from interest and discount charges			8769 Volume discounts granted
		8660 Revenue from interest and discount charges from affiliated companies			8770 Rebates granted
		8700 Sales allowances		U	AM 8780 Rebates granted, 7% VAT -81
	U	AM 8705 Sales allowances on tax-free sales, section 4 no. 1a UStG			R 8782 (reserved account) -89
	U	AM 8710 Sales allowances, 7% VAT -11		U	AM 8790 Rebates granted, 19% VAT -91
		R 8712 (reserved account) -19			R 8792 (reserved account) -99
	U	AM 8720 Sales allowances, 19% VAT -21			8800 Revenue from sales of tangible fixed assets (book loss)
		R 8722 (reserved account)	Other operating expenses (TC)		AM 8801 Revenue from sales of tangible fixed assets, 19% VAT (book loss) -06
	U	AM 8723 Sales allowances, 16% VAT		U	AM 8807 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)
	U	AM 8724 Sales allowances on tax-exempt intra-European Union deliveries		U	AM 8808 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)
	U	AM 8725 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT			R 8809 (reserved account) -16
	U	AM 8726 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT			8817 Revenue from sales of intangible fixed assets (book loss)
		8727 Sales allowances on supplies of goods and services taxable in another EU country			8818 Revenue from sales of long-term financial assets (book loss)
		R 8728 (reserved account)		GK	8819 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss)
	U	AM 8729 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 16% VAT		U	AM 8820 Revenue from sales of tangible fixed assets, 19% VAT (book gain) -25
		S/AM 8730 Cash discounts granted			R 8826 (reserved account)
	U	S/AM 8731 Cash discounts granted, 7% VAT		U	AM 8827 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)
		R 8732 (reserved account) -35			AM 8828 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)
	U	S/AM 8736 Cash discounts granted, 19% VAT		U	8829 Revenue from sales of tangible fixed assets (book gain)
		R 8737 (reserved account)			R 8830 (reserved account) -36
	U	S/AM 8738 Cash discounts granted for supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears the tax liability under s. 13b UStG			8837 Revenue from sales of intangible fixed assets (book gain)
	U	S/AM 8741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG			8838 Revenue from sales of long-term financial assets (book gain)
	U	S/AM 8742 Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability		GK	8839 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)
	U	S/AM 8743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG		U	AM 8850 Revenue from sales of current assets, 19% VAT, section 4(3) sentence 4 EStG
		R 8744 (reserved account)			

Balance sheet / profit and lost item	Program linkage	8 Revenues	Balance sheet / profit and lost item	Program linkage	8 Revenues
Sales	EUR U	AM 8851 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG	Increase or decrease in finished goods inventories and work in progress		8960 Inventory changes – unfinished goods
	EUR UGK	AM 8852 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG/section 8b(2) KStG	Increase or decrease in construction contracts in progress		8970 Inventory changes – services in progress 8975 Inventory changes – construction contracts in progress
	EUR	8853 Revenue from sales of current assets under section 4(3) sentence 4 EStG	Increase or decrease in orders in progress	HB	8977 Inventory changes – orders in progress
		8900 Non-cash withdrawals	Increase or decrease in finished goods inventories and work in progress		8980 Inventory changes – finished goods
		8905 Withdrawal of items, no VAT	Other own work capitalised		8990 Other own work capitalised
		8906 Use of items for non-business purposes, no VAT			8995 Own work capitalised to produce internally generated intangible fixed assets
	R 8908 -09	(reserved account)			
	U	AM 8910 Withdrawal by business owner for -13 non-business purposes (goods), 19% VAT			
		R 8914 (reserved account)			
	U	AM 8915 Withdrawal by business owner for -16 non-business purposes (goods), 7% VAT			
	U	AM 8917 Withdrawal by business owner for non-business purposes (goods), 7% VAT			
		8918 Use of items for non-business purposes, no VAT (use of telephone)			
		8919 Withdrawal by business owner for non-business purposes (goods), no VAT			
	U	AM 8920 Use of items for non-business purposes, 19% VAT			
	U	AM 8921 Use of items for non-business purposes, 19% VAT (use of vehicles)			
	U	AM 8922 Use of items for non-business purposes, 19% VAT (use of telephone)			
		R 8923 (reserved account)			
		8924 Use of items for non-business purposes, no VAT (use of vehicles)			
Other operating income (TC)	U	AM 8925 Non-cash other services, 19% VAT			
		R 8928 (reserved account)			
		8929 Non-cash other services, no VAT			
	U	AM 8930 Use of items for non-business purposes, 7% VAT			
	U	AM 8931 Use of items for non-business purposes, 7% VAT			
	U	AM 8932 Non-cash other services, 7% VAT			
	U	AM 8933 Non-cash other services, 7% VAT			
		R 8934 (reserved account)			
	U	AM 8935 Non-cash benefits, 19% VAT			
		-37			
		R 8938 (reserved account)			
		8939 Non-cash benefits, no VAT			
Sales	U	AM 8940 Non-cash benefits (goods), 19% VAT			
		-43			
		R 8944 (reserved account)			
	U	AM 8945 Non-cash benefits (goods), 7% VAT			
		-46			
	U	AM 8947 Non-cash benefits (goods), 7% VAT			
		R 8948 (reserved account)			
		8949 Non-cash benefits (goods), no VAT			
		8950 Untaxed sales (internal sales)			
		8955 VAT reimbursements, e.g. under s. 24 UStG			

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		S 9000 Balances brought forward, G/L accounts F 9001 Balances brought forward -07 S 9008 Balances brought forward, receivables S 9009 Balances brought forward, payables F 9060 Open items, 1990 F 9069 Open items, 1999 F 9070 Open items, 2000 F 9071 Open items, 2001 F 9072 Open items, 2002 F 9073 Open items, 2003 F 9074 Open items, 2004 F 9075 Open items, 2005 F 9076 Open items, 2006 F 9077 Open items, 2007 F 9078 Open items, 2008 F 9079 Open items, 2009 F 9080 Open items, 2010 F 9081 Open items, 2011 F 9082 Open items, 2012 F 9083 Open items, 2013 F 9084 Open items, 2014 F 9085 Open items, 2015 R 9086 (reserved account) -89 F 9090 Aggregate carryforwards account F 9091 Open items, 1991 F 9092 Open items, 1992 F 9093 Open items, 1993 F 9094 Open items, 1994 F 9095 Open items, 1995 F 9096 Open items, 1996 F 9097 Open items, 1997 F 9098 Open items, 1998 F 9101 Selling days F 9102 Number of cash customers F 9103 Number of employees F 9104 Unpaid persons F 9105 Sales staff F 9106 Business premises m2 F 9107 Sales area m2 9111 Reclassification of loans to maturity acccounts (BWA-form 15) F 9116 Number of invoices F 9117 Number of credit customers, monthly F 9118 Number of credit customers, cumulative 9120 Expansion investments F 9130 Number of employees F 9131 Effective number of hours worked 9135 Orders received in financial year 9140 Order books F 9141 Limited partner variable capital F 9142 Variable capital - limited partner share R 9143 (reserved account) -45 F 9146 General partner variable capital - transfer of reserve under section 6b EStG F 9147 Limited partner variable capital - transfer of reserve under section 6b EStG R 9148 (reserved account) -49 F 9150 Fixed capital - other capital account adjustments, general partner			F 9151 Variable capital - other capital account adjustments, general partner F 9152 Accumulated loss carryforward account - other capital account adjustments, general partner F 9153 Capital account III - other capital account adjustments, general partner F 9154 Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner F 9155 Allocation account for call obligations - other capital account adjustments, general partner R 9156 (reserved account) -59 F 9160 Limited partner capital - other capital account adjustments, limited partner F 9161 Variable capital - other capital account adjustments, limited partner F 9162 Loss adjustment account - other capital account adjustments, limited partner F 9163 Capital account III - other capital account adjustments, limited partner F 9164 Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner F 9165 Allocation account for call obligations - other capital account adjustments, limited partner R 9166 (reserved account) -69 F 9170 Fixed capital - transfers, general partner F 9171 Variable capital - transfers, general partner F 9172 Accumulated loss carryforward account - transfers, general partner F 9173 Capital account III - transfers, general partner F 9174 Unpaid uncalled contributions to general partner capital - transfers, general partner F 9175 Allocation account for call obligations - transfers, general partner R 9176 (reserved account) -79 F 9180 Limited partner capital - transfers, limited partner F 9181 Variable capital - transfers, limited partner F 9182 Loss adjustment account - transfers, limited partner F 9183 Capital account III - transfers, limited partner F 9184 Unpaid uncalled contributions to limited partner capital - transfers, limited partner F 9185 Allocation account for call obligations - transfers, limited partner R 9186 (reserved account) -88 9189 Allocation account for transfers between partner capital accounts F 9190 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118 9199 Contra account for accounts 9120, 9135-9140 F 9200 Number of employees

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		F 9201 Statistical accounts for balance sheet/ management accounting ratios and indicators F 9209 Contra account for 9200 9210 Direct labour costs 9219 Contra account for 9210 HB F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB) HB F 9221 Subscribed capital in Euros (art. 42(3) s. 2 EGHGB) HB F 9229 Contra account for 9220-9221 9230 Building cost subsidies 9232 Investment grants 9234 Investment subsidies 9239 Contra account for accounts 9230-9238 9240 Investment liabilities in trade payables 9241 Investment liabilities from tangible fixed asset purchases in trade payables 9242 Investment liabilities from intangible fixed asset purchases in trade payables 9243 Investment liabilities from long-term financial asset purchases in trade payables 9244 Contra account for accounts 9240-9243 9245 Receivables from tangible fixed asset sales in other assets 9246 Receivables from intangible fixed asset sales in other assets 9247 Receivables from long-term financial asset sales in other assets 9249 Contra account for accounts 9245-9247 R 9250 (reserved account) R 9255 (reserved account) R 9259 (reserved account) 9260 Short-term provisions 9262 Medium-term provisions 9264 Long-term provisions, excluding pensions 9269 Contra account for accounts 9260-9268 9270 Contra account for 9271-9279 (debit entries) 9271 Contingent liabilities from the issuance and transfer of bills 9272 Contingent liabilities to affiliated companies from the issuance and transfer of bills 9273 Contingent liabilities from guarantees, bill and cheque guarantees 9274 Contingent liabilities to affiliated companies from guarantees, bill and cheque guarantees 9275 Contingent liabilities from warranties 9276 Contingent liabilities to affiliated companies from warranties 9277 Contingent liabilities from the granting of security for third-party liabilities 9278 Contingent liabilities to affiliated companies from the granting of security for third-party liabilities 9279 Contingent liabilities from assets held in trust 9280 Contra account for 9281-9286 9281 Obligations arising from rental agreements and leases 9282 Obligations to affiliated companies arising from rental agreements and leases			9283 Other obligations under section 285 no. 3a HGB 9284 Other obligations to affiliated companies under section 285 no. 3a HGB 9285 Statistical account for the upper limit value, set up for the representation of the ABC-analysis of the annual audit programs 9286 Statistical account for the lower limit value, set up for the representation of the ABC-analysis of the annual audit programs EÜR 9287 Interest for postings via receivables, section 4(3) EStG EÜR 9288 Dunning fees for postings via receivables, section 4(3) EStG EÜR 9289 Contra account for 9287 and 9288 9290 Statistical account for tax-exempt out-of-pocket expenses 9291 Contra account for 9290 9292 Statistical account for third-party funds 9293 Contra account for 9292 9295 Contributions by silent partners 9297 Tax adjustment item F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators -20 F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators -43 F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators -49 F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators -60 F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators -67 F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators -72 9390 Account for special accounting standards (values 1) 9391 Account for special accounting standards (values 2) 9392 Account for special accounting standards (values 3) 9393 Account for special accounting standards (values 4) 9394 Contra account for special accounting standards (values) F 9395 Account for special accounting standards (quantity 1) F 9396 Account for special accounting standards (quantity 2) F 9397 Account for special accounting standards (quantity 3) F 9398 Account for special accounting standards (quantity 4) F 9399 Contra account for special accounting standards (quantity) F 9400 Private withdrawals, general, lp - 09 F 9410 Private taxes, lp - 19 F 9420 Special personal deductions, partly deductible, lp - 29 F 9430 Special personal deductions, fully deductible, lp - 39 F 9440 Non-cash benefits, donations, lp - 49

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		F 9450 Extraordinary expenses, lp - 59			F 9804 Collectively held reserves - transfers
		F 9460 Cost of real estate, lp - 69			F 9805 Retained profits/ accumulated losses brought forward - transfers
		F 9470 Income from real estate, lp - 79		SB	F 9806 Attributable share of net income/net loss for financial year - per partner
		F 9480 Non-cash withdrawals, lp - 89		SB	F 9807 Attributable share of net retained profits/net accumulated losses - per partner
		F 9490 Private contributions, lp - 99		SB	F 9808 Contra account for attributable share of net income/net loss for financial year
		F 9500 Allocation to account 0900 - 09, lp - 09		SB	F 9809 Contra account for attributable share of net retained profits/net accumulated losses
		F 9510 Allocation to account 0910 - 19, lp - 19		SB	F 9810 Capital accounts III, gp - 19
		F 9520 Allocation to account 0920 - 29, lp - 29			F 9820 Accumulated loss carryforward account, gp - 29
		F 9530 Allocation to account 9950 - 59, lp - 39			F 9830 Allocation account for call obligations, gp - 39
		F 9540 Allocation to account 9930 - 39, gp - 49			F 9840 Capital accounts III, lp - 49
		F 9550 Allocation to account 9810 - 19, gp - 59			F 9850 Allocation account for call obligations, lp - 59
		F 9560 Allocation to account 9820 - 29, gp - 69			F 9860 Call obligations of general partners, gp - 69
		F 9570 Allocation to account 0870 - 79, gp - 79			F 9870 Call obligations of limited partners, lp - 79
		F 9580 Allocation to account 0880 - 89, gp - 89			9880 Special reserve for capitalised own shares
		F 9590 Allocation to account 0890 - 99, gp - 99			9882 Special reserve for recognised accounting conveniences
		F 9600 Name of partner, gp - 09		HBÜ	F 9883 Withdrawals by general partners not covered by capital contributions
		F 9610 Remuneration of work performed, gp - 19			F 9884 Withdrawals by limited partners not covered by capital contributions
		F 9620 Management bonus, gp - 29			F 9885 Allocation account for withdrawals by general partners not covered by capital contributions
		F 9630 Loan interest, gp - 39			F 9886 Allocation account for withdrawals by limited partners not covered by capital contributions
		F 9640 Transfer for use, gp - 49			9887 Partners' tax expense
		F 9650 Other remuneration, gp - 59			9889 Contra account for 9887
		F 9660 Other remuneration, gp - 69			9890 Statistical account for profit markup under sections 6b, 6c and 7g EStG old version (credit balance)
		F 9670 Other remuneration, gp - 79			9891 Statistical account for profit markup under sections 6b, 6c and 7g EStG old version (debit balance) - Contra account for 9890
		F 9680 Other remuneration, gp - 89			9893 VAT in receivables at general VAT rate (cash basis accounting)
		F 9690 Residual allocation, gp - 99			9894 VAT in receivables at reduced VAT rate (cash basis accounting)
		F 9700 Name of partner, lp - 09			9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)
		F 9710 Remuneration of work performed, lp - 19			9896 Input tax in liabilities at general VAT rate (cash basis accounting)
		F 9720 Management bonus, lp - 29		EUR	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)
		F 9730 Loan interest, lp - 39		EUR	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)
		F 9740 Transfer for use, lp - 49		EUR	9910 Contra account for reduction in withdrawals, section 4(4a) EStG
		F 9750 Other remuneration, lp - 59		EUR	9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)
		F 9760 Other remuneration, lp - 69		EUR	9912 Increase in withdrawals, section 4(4a) EStG
		F 9770 Other remuneration, lp - 79		EUR	9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)
		F 9780 Allocation to account 9840 - 49, lp - 89		SB	
		F 9790 Remaining allocation, lp - 99		SB	
		R 9800 Reconciliation total account for the import of accounting records -01		SB	
		F 9802 Collectively held reserves - other capital account adjustments		SB	
		F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments		SB	

Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts	Balance sheet / profit and lost item	Program linkage	9 Carry-forward, Capital and Statistical Accounts
		R 9916 (reserved account) -17 F 9920 Unpaid uncalled contributions to - 29 general partner capital, gp F 9930 Unpaid called contributions to - 39 general partner capital, gp F 9940 Unpaid uncalled contributions to - 49 limited partner capital, lp F 9950 Unpaid called contributions to - 59 limited partner capital, lp 9960 Valuation adjustment, trade receivables 9961 Valuation adjustment, other liabilities 9962 Valuation adjustment, bank balances 9963 Valuation adjustment, liabilities to banks 9964 Valuation adjustment, trade payables 9965 Valuation adjustment, other assets GK 9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance) 9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970 GK 9972 Add-back of investment deduction, section 7g(2) EStG, off-balance sheet (credit balance) 9973 Add-back of investment deduction, section 7g(2) EStG, off-balance sheet (debit balance) – contra account for 9972 9974 Reversal, section 7g(3), (4) EStG, and increase of investment deduction in previous deduction year 9975 Reversal, section 7g(3), (4) EStG, and increase of investment deduction in previous deduction year – contra account for 9974 G 9976 Non-deductible interest expenses under section 4h EStG (credit balance) 9977 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976 G 9978 Deductible interest expenses from prior years under section 4h EStG (debit balance) 9979 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978 9980 Allocation of debit entry to liability accounts 9981 Allocation account for allocation of debit entry to liability accounts 9982 Allocation of credit entry to liability accounts 9983 Allocation account for allocation of credit entry to liability accounts HB GK 9984 Adjustment of profit under section 60(2) EStDV – increase in accounting profit due to credit entry – reduction in accounting profit due to debit entry HB 9985 Contra account for 9984 9986 Profit attributable to debt 9987 Retrospective restatement 9989 Contra account for 9986 - 9988			
Trade receivables					
Other liabilities					
Cash-in-hand, central bank balances, bank balances and cheques					
Liabilities to banks					
Trade payables					
Other receivables and other assets					