
Chart of Accounts

1010 - Petty cash*Account Group - Assets/Current Assets/Money Accounts**Balance - Cash*

1020 - Bank account*Account Group - Assets/Current Assets/Money Accounts**Balance - Cash*

1030 - Money in transit*Account Group - Assets/Current Assets/Money Accounts**Balance - Cash*

1040 - Offset account*Account Group - Assets/Current Assets/Money Accounts**Balance - Cash*

1110 - Shares in other companies*Account Group - Assets/Current Assets/Short-term Investments**Balance - Short-term Financial Investments**Cash Flow - Other Cash Flows from Investing Activities*

1120 - Other securities*Account Group - Assets/Current Assets/Short-term Investments**Balance - Short-term Financial Investments**Cash Flow - Other Cash Flows from Investing Activities*

1190 - Amortization of short-term investments*Account Group - Assets/Current Assets/Short-term Investments**Balance - Short-term Financial Investments**Cash Flow - Other Cash Flows from Investing Activities*

1200 - Accounts receivable*Account Group - Assets/Current Assets/Account Receivable**Balance - Accounts Receivable/Other Payable**Cash Flow - Changes in Accounts Receivable*

1290 - Doubtful receivables*Account Group - Assets/Current Assets/Account Receivable**Balance - Accounts Receivable**Cash Flow - Changes in Accounts Receivable*

1300 - Receivables from parent companies and subsidiaries*Account Group - Assets/Current Assets/Other Account Receivable**Balance - Other Short-Term Receivables**Cash Flow - Loans Issued*

1310 - Receivables from affiliated companies*Account Group - Assets/Current Assets/Other Account Receivable**Balance - Other Short-Term Receivables**Cash Flow - Loans Issued*

1320 - Settlements with shareholders*Account Group - Assets/Current Assets/Other Account Receivable**Balance - Other Short-Term Receivables**Cash Flow - Changes in Accounts Receivable*

1330 - Settlements with accountable persons

Account Group - Assets/Current Assets/Other Account Receivable

Balance - Other Short-Term Receivables

Cash Flow - Changes in Accounts Receivable

1340 - Short-term loans

Account Group - Assets/Current Assets/Other Account Receivable

Balance - Other Short-Term Receivables

Cash Flow - Loans Issued

1350 - Other receivables

Account Group - Assets/Current Assets/Other Account Receivable

Balance - Other Short-Term Receivables

Cash Flow - Changes in Accounts Receivable

1390 - Bad and doubtful debts

Account Group - Assets/Current Assets/Other Account Receivable

Balance - Other Short-Term Receivables

Cash Flow - Changes in Accounts Receivable

1410 - Interest receivable

Account Group - Assets/Current Assets/Other Account Receivable

Balance - Other Short-Term Receivables

Cash Flow - Loans Issued/Interests Received

1420 - Dividends receivable

Account Group - Assets/Current Assets/Other Account Receivable

Balance - Other Short-Term Receivables

Cash Flow - Other Cash Flows from Investing Activities/Dividends Received

1430 - Other accruals

Account Group - Assets/Current Assets/Other Account Receivable

Balance - Other Short-Term Receivables

Cash Flow - Changes in Accounts Receivable

1500 - Deferred expenses

Account Group - Assets/Current Assets/Deferred Expenses

Balance - Prepayments for Services

Cash Flow - Changes in Accounts Receivable

1600 - Raw materials and supplies

Account Group - Assets/Current Assets/Inventory

Balance - Raw Materials

Cash Flow - Changes in Inventories

1620 - Work in progress

Account Group - Assets/Current Assets/Inventory

Balance - Work in Progress

Cash Flow - Changes in Inventories

1630 - Finished goods

Account Group - Assets/Current Assets/Inventory

Balance - Finished Goods

Cash Flow - Changes in Inventories

1640 - Goods for sale

Account Group - Assets/Current Assets/Inventory

Balance - Goods for Sale

Cash Flow - Changes in Inventories

1650 - Short-term prepayments to suppliers

Account Group - Assets/Current Assets/Deposit Paid

Balance - Advance Payments for Inventories

Cash Flow - Changes in Inventories

1660 - Overpayments

Account Group - Assets/Current Assets/Overpayment Made

Balance - Advance Payments for Inventories

Cash Flow - Changes in Accounts Receivable

1700 - Shares in subsidiaries

Account Group - Assets/Non-current Assets/Long-term Investments

Balance - Shares in Subsidiaries

Cash Flow - Sale/Purchase of Subsidiaries

1710 - Shares in affiliated companies

Account Group - Assets/Non-current Assets/Long-term Investments

Balance - Shares in Affiliated Companies

Cash Flow - Sale/Purchase of Affiliated Companies

1720 - Other shares, participations and securities

Account Group - Assets/Non-current Assets/Long-term Investments

Balance - Other Shares and Securities

Cash Flow - Sale/Purchase of Other Investments

1730 - Long-term receivables from subsidiaries

Account Group - Assets/Non-current Assets/Long-term Investments

Balance - Long-term Receivables

Cash Flow - Loans Issued

1740 - Long-term receivables from affiliated companies

Account Group - Assets/Non-current Assets/Long-term Investments

Balance - Long-term Receivables

Cash Flow - Loans Issued

1750 - Other long-term receivables

Account Group - Assets/Non-current Assets/Long-term Investments

Balance - Long-term Receivables

Cash Flow - Loans Issued

1800 - Investment properties

Account Group - Assets/Non-current Assets/Tangible Fixed Assets

Balance - Investment Property

Cash Flow - Sale/Purchase of Investment Property

1810 - Land and buildings

Account Group - Assets/Non-current Assets/Tangible Fixed Assets

Balance - Buildings

Cash Flow - Purchasing of Fixed and Intangible Assets/Adjustment to Net Income

1820 - Machinery and equipment

Account Group - Assets/Non-current Assets/Tangible Fixed Assets

Balance - Machinery and Equipment

Cash Flow - Purchasing of Fixed and Intangible Assets/Adjustment to Net Income

1830 - Motor vehicles

Account Group - Assets/Non-current Assets/Tangible Fixed Assets

Balance - Machinery and Equipment

Cash Flow - Purchasing of Fixed and Intangible Assets/Adjustment to Net Income

1840 - Furniture and fixtures

Account Group - Assets/Non-current Assets/Tangible Fixed Assets

Balance - Other Fixed Assets

Cash Flow - Purchasing of Fixed and Intangible Assets/Adjustment to Net Income

1850 - Prepayments for tangible assets

Account Group - Assets/Non-current Assets/Tangible Fixed Assets

Balance - Advance Payments for Fixed Assets

Cash Flow - Purchasing of Fixed and Intangible Assets/Adjustment to Net Income

1860 - Accumulated buildings depreciation

Account Group - Assets/Non-current Assets/Depreciation of Tangible Assets

Balance - Buildings

Cash Flow - Adjustment to Net Income/Depreciation

1870 - Accumulated machinery and equipment depreciation

Account Group - Assets/Non-current Assets/Depreciation of Tangible Assets

Balance - Machinery and Equipment

Cash Flow - Adjustment to Net Income/Depreciation

1880 - Accumulated motor vehicles depreciation

Account Group - Assets/Non-current Assets/Depreciation of Tangible Assets

Balance - Machinery and Equipment

Cash Flow - Adjustment to Net Income/Depreciation

1890 - Accumulated furniture and fixtures depreciation

Account Group - Assets/Non-current Assets/Depreciation of Tangible Assets

Balance - Other Fixed Assets

Cash Flow - Adjustment to Net Income/Depreciation

1900 - Patents

Account Group - Assets/Non-current Assets/Intangible Fixed Assets

Balance - Other Intangible Assets

Cash Flow - Purchasing of Fixed and Intangible Assets/Adjustment to Net Income

1910 - Trademarks

Account Group - Assets/Non-current Assets/Intangible Fixed Assets

Balance - Other Intangible Assets

Cash Flow - Purchasing of Fixed and Intangible Assets/Adjustment to Net Income

1920 - Licenses

Account Group - Assets/Non-current Assets/Intangible Fixed Assets

Balance - Other Intangible Assets

Cash Flow - Purchasing of Fixed and Intangible Assets/Adjustment to Net Income

1930 - Software

Account Group - Assets/Non-current Assets/Intangible Fixed Assets

Balance - Other Intangible Assets

Cash Flow - Purchasing of Fixed and Intangible Assets/Adjustment to Net Income

1950 - Prepayments for intangible assets

Account Group - Assets/Non-current Assets/Intangible Fixed Assets

Balance - Advance Payments for Intangible Assets

Cash Flow - Purchasing of Fixed and Intangible Assets/Adjustment to Net Income

1960 - Accumulated patents amortization

Account Group - Assets/Non-current Assets/Amortization of Intangible Assets

Balance - Other Intangible Assets

Cash Flow - Adjustment to Net Income/Depreciation

1970 - Accumulated trademarks amortization

Account Group - Assets/Non-current Assets/Amortization of Intangible Assets

Balance - Other Intangible Assets

Cash Flow - Adjustment to Net Income/Depreciation

1980 - Accumulated licenses amortization

Account Group - Assets/Non-current Assets/Amortization of Intangible Assets

Balance - Other Intangible Assets

Cash Flow - Adjustment to Net Income/Depreciation

1990 - Accumulated software amortization

Account Group - Assets/Non-current Assets/Amortization of Intangible Assets

Balance - Other Intangible Assets

Cash Flow - Adjustment to Net Income/Depreciation

2000 - Short-term loans from financial institutions

Account Group - Liabilities/Current Liabilities/Short-term Liabilities

Balance - Short-term Loans and Bonds

Cash Flow - Loans Received

2010 - Long-term debt repayments over the next period

Account Group - Liabilities/Current Liabilities/Short-term Liabilities

Balance - Long-term Debt Repayments Over the Next Period

Cash Flow - Loans Received

2020 - Convertible debts

Account Group - Liabilities/Current Liabilities/Short-term Liabilities

Balance - Convertible Debts

Cash Flow - Loans Received

2030 - Loans from shareholders

Account Group - Liabilities/Current Liabilities/Short-term Liabilities

Balance - Short-term Loans and Bonds

Cash Flow - Loans Received

2210 - Deposits received

Account Group - Liabilities/Current Liabilities/Deposit Received

Balance - Deposits Received

Cash Flow - Changes in Accounts Payable

2310 - Accounts payable

Account Group - Liabilities/Current Liabilities/Account Payable

Balance - Other Short-Term Receivables/Accounts Payable

Cash Flow - Changes in Accounts Payable

2320 - Customer overpayments

Account Group - Liabilities/Current Liabilities/Overpayment Received

Balance - Deposits Received

Cash Flow - Changes in Accounts Payable

2410 - Payables to parent companies and subsidiaries

Account Group - Liabilities/Current Liabilities/Other Short-term Liabilities

Balance - Other Payable

Cash Flow - Loans Received

2420 - Payables to affiliated companies

Account Group - Liabilities/Current Liabilities/Other Short-term Liabilities

Balance - Other Payable

Cash Flow - Loans Received

2440 - Other accruals

Account Group - Liabilities/Current Liabilities/Other Short-term Liabilities

Balance - Other Payable

Cash Flow - Changes in Accounts Payable

2510 - VAT control account

Account Group - Liabilities/Current Liabilities/VAT/Sales Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2511 - Output VAT (Sales)

Account Group - Liabilities/Current Liabilities/VAT/Sales Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2512 - Input VAT (Purchases)

Account Group - Liabilities/Current Liabilities/VAT/Sales Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2513 - VAT reverse charge

Account Group - Liabilities/Current Liabilities/VAT/Sales Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2514 - Import VAT

Account Group - Liabilities/Current Liabilities/VAT/Sales Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2515 - Input VAT - Cars 100%

Account Group - Liabilities/Current Liabilities/VAT/Sales Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2516 - Input VAT - Cars 50%

Account Group - Liabilities/Current Liabilities/VAT/Sales Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2520 - VAT holding account

Account Group - Liabilities/Current Liabilities/VAT/Sales Tax Holding

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2530 - Corporate income tax payable

Account Group - Liabilities/Current Liabilities/Income Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2540 - Personal income tax payable

Account Group - Liabilities/Current Liabilities/Other Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2541 - Special benefits income tax

Account Group - Liabilities/Current Liabilities/Other Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2550 - Social security tax

Account Group - Liabilities/Current Liabilities/Other Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2560 - Pension insurance

Account Group - Liabilities/Current Liabilities/Other Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2570 - Unemployment insurance

Account Group - Liabilities/Current Liabilities/Other Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2590 - Tax settlements

Account Group - Liabilities/Current Liabilities/Other Tax Payable

Balance - Other Short-Term Receivables/Tax Payable

Cash Flow - Changes in Accounts Payable

2600 - Payables to employees

Account Group - Liabilities/Current Liabilities/Salary Payable

Balance - Employees Payable

Cash Flow - Changes in Accounts Payable

2610 - Vacation accruals

Account Group - Liabilities/Current Liabilities/Salary Payable

Balance - Employees Payable

Cash Flow - Changes in Accounts Payable

2620 - Other deductions

Account Group - Liabilities/Current Liabilities/Salary Payable

Balance - Employees Payable

Cash Flow - Changes in Accounts Payable

2630 - Unpaid expense claims

Account Group - Liabilities/Current Liabilities/Salary Payable

Balance - Employees Payable

Cash Flow - Changes in Accounts Payable

2700 - Dividend payables

Account Group - Liabilities/Current Liabilities/Unpaid Dividends

Balance - Other Payable

Cash Flow - Dividends Paid/Adjustment to Net Income

2800 - Interest payable

Account Group - Liabilities/Non-current Liabilities/Long-term Liabilities

Balance - Other Payable

Cash Flow - Interest Paid/Loans Received

2900 - Bank loans

Account Group - Liabilities/Non-current Liabilities/Long-term Liabilities

Balance - Long-term Convertible Debts

Cash Flow - Loans Received

2910 - Leases

Account Group - Liabilities/Non-current Liabilities/Long-term Liabilities

Balance - Loans, Debt Securities and Finance Lease Liabilities

Cash Flow - Loans Received

3100 - Share capital

Account Group - Liabilities/Equity/Capital

Balance - Share Capital

Cash Flow - Sale/Purchase of Stock

3101 - Unpaid share capital

Account Group - Liabilities/Equity/Capital

Balance - Unpaid Share Capital

Cash Flow - Sale/Purchase of Stock

3105 - Own shares (minus)

Account Group - Liabilities/Equity/Capital

Balance - Own Shares (-)

Cash Flow - Sale/Purchase of Stock

3110 - Share premium

Account Group - Liabilities/Equity/Capital

Balance - Share Premium

Cash Flow - Sale/Purchase of Stock

3190 - Opening balances

Account Group - Liabilities/Equity/Capital

Balance - Share Capital

Cash Flow - Adjustment to Net Income

3200 - Statutory capital reserve

Account Group - Liabilities/Equity/Reserves

Balance - Statutory Capital Reserve

Cash Flow - Adjustment to Net Income

3210 - Other reserves

Account Group - Liabilities/Equity/Reserves

Balance - Other Reserves

Cash Flow - Adjustment to Net Income

3300 - Retained earnings

Account Group - Liabilities/Equity/Retained Earnings

Balance - Retained Earnings (Loss) from Previous Years

Cash Flow - Adjustment to Net Income

3400 - Net profit/loss current period

Account Group - Liabilities/Equity/Retained Earnings

Balance - Profit (Loss) for the Financial Year

Cash Flow - Adjustment to Net Income

4100 - Revenues from sales of goods

Account Group - Nominal/Income/Income

Profit and Loss - Net Sales

Cash Flow - Net Income

4200 - Revenues from sales of services

Account Group - Nominal/Income/Income

Profit and Loss - Net Sales

Cash Flow - Net Income

4300 - Other sales revenues

Account Group - Nominal/Income/Income

Profit and Loss - Net Sales

Cash Flow - Net Income

4400 - Sales discounts

Account Group - Nominal/Expenses/Sales Discounts

Profit and Loss - Net Sales

Cash Flow - Net Income

4500 - Revenues from sale of fixed assets

Account Group - Nominal/Income/Operational Revenues

Profit and Loss - Other Operating Income

Cash Flow - Net Income

4510 - Revenues from sale of intangible assets

Account Group - Nominal/Income/Operational Revenues

Profit and Loss - Other Operating Income

Cash Flow - Net Income

4520 - Revenues from sale of investment properties

Account Group - Nominal/Income/Operational Revenues

Profit and Loss - Other Operating Income

Cash Flow - Net Income

4530 - Revenues from changes in the fair value of investment properties

Account Group - Nominal/Income/Operational Revenues

Profit and Loss - Other Operating Income

Cash Flow - Net Income

4600 - Revenues from lease of fixed assets

Account Group - Nominal/Income/Operational Revenues

Profit and Loss - Other Operating Income

Cash Flow - Net Income

4700 - Received commissions and fees

Account Group - Nominal/Income/Operational Revenues

Profit and Loss - Other Operating Income

Cash Flow - Net Income

4800 - Received contractual penalties

Account Group - Nominal/Income/Operational Revenues

Profit and Loss - Other Operating Income

Cash Flow - Net Income

4810 - Received fines

Account Group - Nominal/Income/Operational Revenues

Profit and Loss - Other Operating Income

Cash Flow - Net Income

4900 - Received insurance indemnities

Account Group - Nominal/Income/Operational Revenues

Profit and Loss - Other Operating Income

Cash Flow - Net Income

4990 - Other operating income

Account Group - Nominal/Income/Operational Revenues

Profit and Loss - Other Operating Income

Cash Flow - Net Income

5000 - Goods and materials

Account Group - Nominal/Expenses/Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5010 - Changes in inventories

Account Group - Nominal/Expenses/Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5020 - Inventory write offs

Account Group - Nominal/Expenses/Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5030 - Inventory gains & losses

Account Group - Nominal/Expenses/Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5040 - Inventory markdowns

Account Group - Nominal/Expenses/Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5060 - Rent

Account Group - Nominal/Expenses/Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5070 - Utilities

Account Group - Nominal/Expenses/Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5080 - Property and equipment insurance

Account Group - Nominal/Expenses/Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5100 - Received discounts

Account Group - Nominal/Income/Purchase Discounts

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5200 - Transport expenses

Account Group - Nominal/Expenses/Other Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5210 - Handling expenses for goods at purchase

Account Group - Nominal/Expenses/Other Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5220 - Customs and import duties

Account Group - Nominal/Expenses/Other Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5230 - Other external costs

Account Group - Nominal/Expenses/Other Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5240 - Other external services

Account Group - Nominal/Expenses/Other Cost of Sales

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5300 - Salaries in production

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5310 - Salaries in sales

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Sales and Marketing Expenses

Cash Flow - Net Income

5330 - Salaries in administration

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5340 - Fees and bonuses - production

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5350 - Fees and bonuses - sales

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Sales and Marketing Expenses

Cash Flow - Net Income

5360 - Fees and bonuses - administration

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5400 - Social security tax - production

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5410 - Social security tax - sales

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Sales and Marketing Expenses

Cash Flow - Net Income

5420 - Social security tax - administration

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5430 - Unemployment insurance - production

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5431 - Unemployment insurance - sales

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Sales and Marketing Expenses

Cash Flow - Net Income

5432 - Unemployment insurance - administration

Account Group - Nominal/Expenses/Salary Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5500 - Depreciation of investment property

Account Group - Nominal/Expenses/Depreciation Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5510 - Depreciation of buildings

Account Group - Nominal/Expenses/Depreciation Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5520 - Depreciation of machinery and equipment

Account Group - Nominal/Expenses/Depreciation Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5530 - Depreciation of motor vehicles

Account Group - Nominal/Expenses/Depreciation Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5540 - Depreciation of other tangible assets

Account Group - Nominal/Expenses/Depreciation Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5550 - Amortization of intangible assets

Account Group - Nominal/Expenses/Depreciation Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5560 - Current assets write-down

Account Group - Nominal/Expenses/Depreciation Expenses

Profit and Loss - Cost of Sales

Cash Flow - Net Income

5700 - Transport maintenance and repairs

Account Group - Nominal/Expenses/Sales and Marketing Expenses

Profit and Loss - Sales and Marketing Expenses

Cash Flow - Net Income

5710 - Delivery expenses

Account Group - Nominal/Expenses/Sales and Marketing Expenses

Profit and Loss - Sales and Marketing Expenses

Cash Flow - Net Income

5720 - Advertising

Account Group - Nominal/Expenses/Sales and Marketing Expenses

Profit and Loss - Sales and Marketing Expenses

Cash Flow - Net Income

5730 - Marketing expenses

Account Group - Nominal/Expenses/Sales and Marketing Expenses

Profit and Loss - Sales and Marketing Expenses

Cash Flow - Net Income

5740 - Paid commissions

Account Group - Nominal/Expenses/Sales and Marketing Expenses

Profit and Loss - Sales and Marketing Expenses

Cash Flow - Net Income

5750 - Other sales expenses

Account Group - Nominal/Expenses/Sales and Marketing Expenses

Profit and Loss - Sales and Marketing Expenses

Cash Flow - Net Income

5800 - Rent

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5810 - Utilities

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5820 - Car maintenance and repairs (100% business use)

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5821 - Car maintenance and repairs (partly for business use)

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5822 - Car insurance (100% business use)

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5823 - Car insurance (partly for business use)

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5824 - Compensation for the use of a personal car

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5825 - Car rental (100% business use)

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5826 - Car rental (partly for business use)

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5827 - Gas (100% business use)

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5828 - Gas (partly for business use)

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5830 - Phone and internet

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5840 - Accounting and consultation services

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5850 - Low-value office inventory

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5860 - Office inventory maintenance and repair

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5870 - Stationery

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5880 - Bank charges

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5890 - Other administration expenses

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5891 - Traveling expenses

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5892 - Household expenses

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5893 - Training expenses

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5894 - State duties

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5895 - Bad and doubtful debts expenses

Account Group - Nominal/Expenses/Administrative Expenses

Profit and Loss - Administrative Expenses

Cash Flow - Net Income

5900 - Loss from sale of fixed assets

Account Group - Nominal/Expenses/Operational Expenses

Profit and Loss - Other Operating Expenses

Cash Flow - Net Income

5910 - Loss from sale of intangible assets

Account Group - Nominal/Expenses/Operational Expenses

Profit and Loss - Other Operating Expenses

Cash Flow - Net Income

5920 - Loss from changes in the fair value of investment properties

Account Group - Nominal/Expenses/Operational Expenses

Profit and Loss - Other Operating Expenses

Cash Flow - Net Income

5930 - Loss from sale of investment properties

Account Group - Nominal/Expenses/Operational Expenses

Profit and Loss - Other Operating Expenses

Cash Flow - Net Income

5940 - Loss from fixed assets write-off

Account Group - Nominal/Expenses/Operational Expenses

Profit and Loss - Other Operating Expenses

Cash Flow - Net Income

5950 - Non-business related expenses

Account Group - Nominal/Expenses/Operational Expenses

Profit and Loss - Other Operating Expenses

Cash Flow - Net Income

5951 - Special privileges

Account Group - Nominal/Expenses/Operational Expenses

Profit and Loss - Other Operating Expenses

Cash Flow - Net Income

5952 - Presents, donations

Account Group - Nominal/Expenses/Operational Expenses

Profit and Loss - Other Operating Expenses

Cash Flow - Net Income

5960 - Paid fines and penalties

Account Group - Nominal/Expenses/Operational Expenses

Profit and Loss - Other Operating Expenses

Cash Flow - Net Income

5970 - Other expenses

Account Group - Nominal/Expenses/Operational Expenses

Profit and Loss - Other Operating Expenses

Cash Flow - Net Income

6100 - Financial income from shares in subsidiaries

Account Group - Nominal/Income/Other income

Profit and Loss - Income from Shares in Subsidiaries

Cash Flow - Net Income

6110 - Financial income from shares in affiliated companies

Account Group - Nominal/Income/Other income

Profit and Loss - Income from Shares in Affiliated Companies

Cash Flow - Net Income

6120 - Financial income from other long-term financial investments

Account Group - Nominal/Income/Other income

Profit and Loss - Income from Other Long-term Financial Investments

Cash Flow - Net Income

6130 - Interest income

Account Group - Nominal/Income/Other income

Profit and Loss - Interest Receivable and Similar Income

Cash Flow - Net Income

6190 - Other financial income

Account Group - Nominal/Income/Other income

Profit and Loss - Other Financial Income

Cash Flow - Net Income

6200 - Financial expenses from shares in subsidiaries

Account Group - Nominal/Expenses/Other Expenses

Profit and Loss - Expenses from Shares in Subsidiaries

Cash Flow - Net Income

6210 - Financial expenses from shares in affiliated companies

Account Group - Nominal/Expenses/Other Expenses

Profit and Loss - Expenses from Shares in Affiliated Companies

Cash Flow - Net Income

6220 - Financial expenses from other long-term financial investments

Account Group - Nominal/Expenses/Other Expenses

Profit and Loss - Expenses from Other Long-term Financial Investments

Cash Flow - Net Income

6230 - Interest expenses

Account Group - Nominal/Expenses/Other Expenses

Profit and Loss - Interest Payable and Similar Expenses

Cash Flow - Net Income

6290 - Other financial expenses

Account Group - Nominal/Expenses/Other Expenses

Profit and Loss - Other Financial Expenses

Cash Flow - Net Income

6500 - Exchange rate unrealized gains

Account Group - Nominal/Income/Foreign Exchange Gains/Losses

Profit and Loss - Exchange Rate Losses/Exchange Rate Gains

Cash Flow - Net Income

6510 - Exchange rate unrealized losses

Account Group - Nominal/Income/Foreign Exchange Gains/Losses

Profit and Loss - Exchange Rate Losses/Exchange Rate Gains

Cash Flow - Net Income

6600 - Exchange rate realized gains

Account Group - Nominal/Income/Foreign Exchange Gains/Losses

Profit and Loss - Exchange Rate Losses/Exchange Rate Gains

Cash Flow - Net Income

6610 - Exchange rate realized losses

Account Group - Nominal/Income/Foreign Exchange Gains/Losses

Profit and Loss - Exchange Rate Losses/Exchange Rate Gains

Cash Flow - Net Income

6900 - Income tax

Account Group - Nominal/Expenses/Tax Expenses

Profit and Loss - Income tax

Cash Flow - Changes in Income Tax Payable/Net Income