

# DATEV Account Chart

## Standard Chart of Accounts (SKR 04)

Valid for 2018



Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts	Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts
Uncalled contributions of general partners		F 0050 Unpaid uncalled contributions - 59 to general partner capital, gp	Land, land rights and buildings, including buildings on third-party land		0230 Buildings on own land and land rights
Unpaid contributions to subscribed capital of general partners		F 0060 Unpaid called contributions to - 69 general partner capital, gp			0235 Property values of own developed land
Uncalled capital of limited partners		F 0070 Unpaid uncalled contributions - 79 to limited partner capital, lp			0240 Commercial buildings
Unpaid contributions to subscribed capital of limited partners		F 0080 Unpaid called contributions to - 89 limited partner capital, lp			0250 Industrial buildings
Unpaid and due shares in a cooperative		0090 Unpaid and due shares in co-operatives			0260 Other buildings
Business start-up and expansion expenses		R 0095 (reserved account)			0270 Garages
Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets		0100 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets			0280 Outdoor facilities
		0110 Concessions			0285 Paved courtyards and other paved surfaces
		0120 Industrial rights			0290 Fixtures in commercial and industrial buildings
		0130 Other rights and assets			0300 Residential buildings
		0135 Computer software		0305 Garages	
		0140 Licences in industrial and similar rights and assets		0310 Outdoor facilities	
		0143 Internally generated intangible fixed assets		0315 Paved courtyards and other paved surfaces	
		0144 Computer software		0320 Fixtures in residential buildings	
		0145 Licences and franchise agreements		0329 Share of building attributable to home office	
		0146 Concessions and industrial rights		0330 Buildings on third-party land	
Internally generated intangible fixed assets	HB	0147 Recipes and formulas, processes, prototypes	Technical equipment and machinery		0340 Commercial buildings
	HB	0148 Intangible fixed assets under development			0350 Industrial buildings
	HB	0150 Goodwill			0360 Residential buildings
	HB	0160 Merger surplus			0370 Other buildings
	HB	0170 Prepayments for intangible fixed assets			0380 Garages
	HB	0179 Prepayments for goodwill			0390 Outdoor facilities
	HB	0200 Land, land rights and buildings, including buildings on third-party land			0395 Paved courtyards and other paved surfaces
		0210 Land rights without buildings			0398 Fixtures in commercial and industrial buildings
		0215 Undeveloped land			0400 Technical equipment and machinery
		0220 Land rights (heritable building rights, long-term occupancy rights)			0420 Technical equipment
Goodwill		0225 Impaired land	Other equipment, operating and office equipment		0440 Machinery
		0229 Share of land attributable to home office			0450 Transportation and similar systems
Prepayments (intangible fixed assets)					0460 Machine tools
Land, land rights and buildings, including buildings on third-party land					0470 Operating facilities
					0500 Other equipment, operating and office equipment
					0510 Other equipment
					0520 Passenger cars
					0540 Heavy goods vehicles
					0560 Other transportation resources
					0620 Tools
				0630 Operating equipment	
				0635 Office equipment	
				0640 Shop fittings	
			0650 Office fittings		
			0660 Scaffolding and formwork materials		
			0670 Low-value assets		
			0675 Assets (collective item)		
			0680 Leasehold improvements		

Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts	Balance sheet / profit and lost item	Program linkage	0 Capital Assets Accounts
Other equipment, operating and office equipment		0690 Other operating and office equipment	Loans to other long-term investees and investors		0883 Loans to other long-term investees or investors, partnerships
Prepayments and assets under construction		0700 Prepayments and assets under construction			0885 Loans to other long-term investees or investors, corporations
		0705 Prepayments for land and land rights without buildings	Long-term securities		0900 Long-term securities
		0710 Commercial, industrial and other buildings under construction			0910 Securities with profit participation rights that are subject to the partial income system
		0720 Prepayments on commercial, industrial and other buildings on own land and land rights	Other loans		0920 Fixed-income securities
		0725 Residential buildings under construction			0930 Other loans
		0735 Prepayments on residential buildings on own land and land rights	Loans to shareholders		0940 Loans
		0740 Commercial, industrial and other buildings under construction			0960 Loans to shareholders/partners
		0750 Prepayments on commercial, industrial and other buildings on third-party land	Other loans		0961 Loans to GmbH shareholders
		0755 Residential buildings under construction	Long-term shares in cooperatives		0962 Loans to general partners
		0765 Prepayments on residential buildings on third-party land	Long-term pension liability claims from life insurance policies		0963 Loans to limited partners
		0770 Technical equipment and machinery under construction			0964 Loans to silent partners
		0780 Prepayments on technical equipment and machinery			0970 Loans to related parties
		0785 Other equipment, operating and office equipment under construction			0980 Long-term shares in cooperatives
		0795 Prepayments on other equipment, operating and office equipment			0990 Long-term pension liability claims from life insurance policies
Shares in affiliated companies		0800 Shares in affiliated companies (fixed assets)			
		0803 Shares in affiliated companies, partnerships			
		0804 Shares in affiliated companies, corporations			
		0805 Shares in affiliated majority investor, partnership			
		0808 Shares in parent or majority investor, corporations			
		0809 Shares in parent or in majority investor			
Loans to affiliated companies		0810 Loans to affiliated companies			
		0813 Loans to affiliated companies, partnerships			
		0814 Loans to affiliated companies, corporations			
		0815 Loans to affiliated companies, sole proprietorships			
Other long-term equity investments		0820 Other long-term equity investments			
		0829 Investment by a GmbH & Co. KG in a general partner GmbH			
		0830 Typical silent partnerships			
		0840 Atypical silent partnerships			
		0850 Investments in corporations			
		0860 Investments in partnerships			
Loans to other long-term investees and investors		0880 Loans to other long-term investees and investors			

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Raw materials, consumables and supplies		1000 Inventories of raw materials, -39 consumables and supplies	Trade receivables		1247 Specific valuation allowances on receivables due after more than 1 year
Work in progress		1040 Work in progress (inventories)			1248 Global valuation allowance on receivables due within 1 year
		1050 Unfinished goods			1249 Global valuation allowance on receivables due after more than 1 year
Construction contracts in progress		1080 Services in progress			F 1250 Trade receivables from shareholders/partners
Orders in progress		1090 Construction contracts in progress	or or Other liabilities		F 1251 – due within 1 year
Finished goods and merchandise		1095 Orders in progress			F 1255 – due after more than 1 year
		1100 Finished goods and merchandise (inventories)	Trade receivables		1258 Contra account for other assets if posted via receivables account
		1110 Finished goods (inventories)			1259 Contra account 1221-1229, 1240-1245, 1250-1257, 1270-1279, 1290-1297 if allocated to receivables account
Prepayments (inventories)		1140 Merchandise inventories -79			1260 Receivables from affiliated companies
		1180 Prepayments for inventories	Trade receivables or Other liabilities		
		AV 1181 Prepayments, 7% input tax			1261 – due within 1 year
		R 1182 (reserved account) -83			1265 – due after more than 1 year
		R 1184 (reserved account)			1266 Bills receivable from affiliated companies
		R 1185 (reserved account)			1267 – due within 1 year
		AV 1186 Prepayments, 19% input tax	Receivables from affiliated companies or Liabilities to affiliated companies		1268 – due after more than 1 year
Payments received on account of orders (deducted from assets on the face of the balance sheet)		1190 Payments received on account of orders (deducted from inventories on the face of the balance sheet)			1269 Bills receivable from affiliated companies, eligible for discount with central bank
Trade receivables or Other liabilities		S 1200 Trade receivables			F 1270 Trade receivables from affiliated companies
		R 1201 Trade receivables -06			F 1271 – due within 1 year
		F 1210 Trade receivables, no separate -14 receivables/payables accounting			F 1275 – due after more than 1 year
	EUR	F 1215 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)	Receivables from affiliated companies		1276 Valuation allowances on receivables from affiliated companies due within 1 year
	EUR	F 1216 Trade receivables at reduced VAT rate (cash basis accounting)			1277 Valuation allowances on receivables from affiliated companies due after more than 1 year
	EUR	F 1217 Tax-exempt or untaxed trade receivables (cash basis accounting)			1280 Receivables from other long-term investees and investors
	EUR	F 1218 Trade receivables at average rates under section 24 UStG (cash basis accounting)	Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		
	EUR	F 1219 Contra account 1215-1218 if receivables are classified by tax rates (cash basis accounting)			1281 – due within 1 year
	EUR	F 1220 Receivables under section 11(1) sentence 2 EStG for section 4/3 EStG			1285 – due after more than 1 year
Trade receivables or Other liabilities		F 1221 Trade receivables, no separate receivables/payables accounting – due within 1 year			1286 Bills receivable from other long-term investees and investors
		F 1225 – due after more than 1 year			1287 – due within 1 year
		F 1230 Bills receivable			1288 – due after more than 1 year
		F 1231 – due within 1 year			1289 Bills receivable from other long-term investees and investors, eligible for discount with central bank
		F 1232 – due after more than 1 year			F 1290 Trade receivables from other long-term investees and investors
		F 1235 Bills receivable, eligible for discount with central bank			F 1291 – due within 1 year
		F 1240 Doubtful receivables			F 1295 – due after more than 1 year
		F 1241 – due within 1 year			1296 Valuation allowances on receivables from other long-term investees and investors due within 1 year
		F 1245 – due after more than 1 year	Receivables from other long-term investees and investors		
Trade receivables		1246 Specific valuation allowances on receivables due within 1 year			

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Receivables from other long-term investees and investors		1297 Valuation allowances on receivables from other long-term investees and investors due after more than 1 year	Other receivables and other assets		1355 – due after more than 1 year
Unpaid contributions to subscribed capital		1298 Unpaid called contributions to subscribed capital (receivables)			1360 Loans
Unpaid supplementary calls		1299 Supplementary calls (receivables; contra account 2929)			1361 – due within 1 year
Other receivables and other assets		1300 Other assets	Other receivables and other assets or Other liabilities		1365 – due after more than 1 year
		1301 Other assets – due within 1 year			1369 Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)
		1305 Other assets – due after more than 1 year	Other receivables and other assets		1370 Items in transit
		1307 Receivables from GmbH shareholders	Other receivables and other assets or Other liabilities	U	1374 Third-party funds
		1308 – due within 1 year			1375 Consignment goods accounts
		1309 – due after more than 1 year			F 1376 Subsequently deductible input tax, section 15a(2) UStG
Other receivables and other assets		1310 Receivables from executive board members and managing directors	Other receivables and other assets	U	F 1377 Repayable input tax, section 15a(2) UStG
		1311 Receivables from executive board members and managing directors – due within 1 year			1378 Pension liability insurance claims
		1315 Receivables from executive board members and managing directors – due after more than 1 year	Excess of plan assets over pension liability or Provisions for pensions and similar obligations	HB	1380 Long-term assets for the settlement of provisions for pensions and similar obligations
Receivables from general partners or Liabilities to general partners		1317 Receivables from general partners	Other receivables and other assets		1381 Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB
		1318 – due within 1 year			1382 Assets to settle obligations comparable to post-employment benefits
		1319 – due after more than 1 year	Excess of plan assets over pension liability or Other provisions	HB	1383 Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB
Other receivables and other assets		1320 Receivables from supervisory and advisory board members	Other receivables and other assets		1390 GmbH shares held for sale
		1321 Receivables from supervisory and advisory board members – due within 1 year			1391 Receivables from project consortiums
		1325 Receivables from supervisory and advisory board members – due after more than 1 year			1393 Profit participation rights
Receivables from limited partners or Liabilities to limited partners		1327 Receivables from limited partners and atypical silent partners	Other receivables and other assets or Other liabilities	U	1394 Supplementary payments or additional contributions receivable
		1328 – due within 1 year			1395 Shares in cooperatives held for sale
		1329 – due after more than 1 year			F 1396 Subsequently deductible input tax, section 15a(1) UStG, movable assets
		1330 Receivables from other shareholders			F 1397 Repayable input tax, section 15a(1) UStG, movable assets
		1331 Receivables from other shareholders - due within 1 year		U	F 1398 Subsequently deductible input tax, section 15a(1) UStG, immovable property
		1335 Receivables from other shareholders – due after more than 1 year		U	F 1399 Repayable input tax, section 15a(1) UStG, immovable property
		1337 Receivables from typical silent partners		U	S 1400 Deductible input tax
		1338 – due within 1 year		U	S 1401 Deductible input tax, 7%
		1339 – due after more than 1 year		U	S 1402 Deductible input tax on intra-European Union acquisitions
Other receivables and other assets		1340 Receivables from employees (payroll)		U	R 1403 (reserved account)
		1341 – due within 1 year			S 1404 Deductible input tax on intra-European Union acquisitions, 19%
		1345 – due after more than 1 year			R 1405 (reserved account)
		1349 Occupational pension and other post-employment benefit entitlements (partners)		U	S 1406 Deductible input tax, 19%
Other receivables and other assets		1350 Security deposits			
		1351 – due within 1 year			

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Other receivables and other assets or Other liabilities	U	S 1407 Deductible input tax under section 13b UStG, 19%		EÜR	1482 Input tax from investments, section 4/3 EStG
	U	S 1408 Deductible input tax under section 13b UStG		EÜR	1483 Contra account for input tax, average rates, section 4(3) EStG
		R 1409 (reserved account)	Other receivables and other assets or Other liabilities	U	F 1484 Input tax, general average rates, VAT return line 63
		S 1410 Input tax allocation accounts		EÜR	F 1485 Allocation account for determination of taxable profit under section 4/3 EStG, recognised in profit or loss
		S 1411 Input tax allocation account, 7%		EÜR	F 1486 Allocation account for determination of taxable profit under section 4/3 EStG, not recognised in profit or loss
		S 1412 Allocation account for input tax on intra-European Union acquisitions		EÜR	1487 Current assets in accordance with section 4(3) sentence 4 EStG
		S 1413 Allocation account for input tax on intra-European Union acquisitions, 19%		EÜR	F 1488
		R 1414 (reserved account) -15		EÜR	F 1490 Allocation account for cash-basis VAT accounting
		S 1416 Input tax allocation account, 19%	Other receivables and other assets or Other liabilities		F 1495 Allocation account for payments received on account of orders if posted via receivables account
		S 1417 Input tax allocation accounts under sections 13a/13b UStG	Other liabilities		F 1496
		R 1418 (reserved account)			F 1498 Cost centre reconciliation account
		S 1419 Input tax allocation account under sections 13a/13b UStG, 19%			1500 Shares in affiliated companies (current assets)
Other receivables and other assets		1420 Accounts receivable from VAT advance payments	Other receivables and other assets or Other liabilities		1504 Shares in parent or in majority investor
Other receivables and other assets or Other liabilities		1421 VAT receivables, current year	Shares in affiliated companies (current assets)		1510 Other securities
Other receivables and other assets		1422 VAT receivables, previous year			1520 Finance bills
		1425 VAT receivables, earlier years			1525 Other securities subject to immaterial changes in value
		1427 Receivables from excise duties paid			1530 Securities investments (short-term cash management)
Other receivables and other assets or Other liabilities	U	S 1431 Deductible input tax for withdrawal of goods from a VAT warehouse	Other securities classified as current assets		F 1550 Cheques
	U	S 1432 Deductible input tax for intra-European Union acquisition of new vehicles from suppliers without VAT identification number			F 1600 Cash-in-hand
	U	F 1433 Acquisition tax liability	Cash-in-hand, central bank balances, bank balances and cheques		F 1610 Petty cash 1
		S 1434 Input tax deductible in following period/year			F 1620 Petty cash 2
Other receivables and other assets		1435 Receivables from trade tax overpayments			F 1700 Bank (Postbank)
Other receivables and other assets or Other liabilities	U	S 1436 Input tax from acquisition as last purchaser in a triangular transaction			F 1710 Bank (Postbank 1)
Other receivables and other assets		1440 Tax refund claims against other countries	Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to banks		F 1720 Bank (Postbank 2)
		1450 Reclaimed corporate income tax			F 1730 Bank (Postbank 3)
		1452 Corporation tax credit under section 37 KStG – due within 1 year			F 1780 LZB (Bundesbank regional office) balances
		1453 – due after more than 1 year			F 1790 Central bank balances
		F 1456 Receivables from tax authorities for construction withholding tax remitted			F 1800 Bank
		1457 Receivables from Bundesagentur für Arbeit			F 1810 Bank 1
Other receivables and other assets or Other liabilities		F 1460 Cash in transit			F 1820 Bank 2
	EÜR	1480 Contra account for input tax, section 4/3 EStG			F 1830 Bank 3
	EÜR	1481 Reversal of input tax from previous year, section 4/3 EStG			F 1840 Bank 4
					F 1850 Bank 5
					R 1889 (reserved account)

Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts	Balance sheet / profit and lost item	Program linkage	1 Current Assets Accounts
Cash-in-hand, central bank balances, bank balances and cheques or Liabilities to banks		1890 Cash investments, short-term cash management (not contained in cash funds)			
Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		F 1891 1895 Liabilities to banks (not included in cash funds)			
Prepaid expenses	SB	F 1896 1900 Prepaid expenses			
	SB	1920 Customs and excise duties relating to inventories and recognised as expenses			
	SB	1930 Value added tax relating to prepayments and recognised as expenses			
	SB	1940 Discount			
Deferred tax assets	HB	1950 Deferred tax assets			

Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts
Capital shares of general partners		F 2000 Fixed capital, gp - 09	Capital shares of general partners		2339 Cost of real estate, gp (VAT key possible)
		F 2010 Variable capital, gp - 19			F 2340 Cost of real estate, gp - 49
Liabilities to general partners or Receivables from general partners		F 2020 Partner loans, gp - 29			2349 Cost of real estate, gp (VAT key possible)
Capital share of limited partners		F 2050 Limited partner capital, lp - 59			F 2350 Income from real estate, gp - 59
		F 2060 Loss adjustment account, lp - 69			2359 Income from real estate, gp (VAT key possible)
Liabilities to limited partners or Receivables from limited partners		F 2070 Partner loans, lp - 79			F 2360 Income from real estate, gp - 69
Capital shares of general partners		F 2100 Private withdrawals, general, gp - 09			2369 Income from real estate, gp (VAT key possible)
		F 2110 Private withdrawals, general, gp - 19			F 2370 Income from real estate, gp 1
		F 2120 Private withdrawals, general, gp - 29			2379 Income from real estate, gp (VAT key possible)
		F 2130 Non-cash withdrawals, gp - 39			F 2380 Income from real estate, gp - 89
		F 2140 Non-cash withdrawals, gp - 49			2389 Income from real estate, gp (VAT key possible)
		F 2150 Private taxes, gp - 59	Liabilities to limited partners or Receivables from limited partners		F 2390 Income from real estate, gp - 99
		F 2160 Private taxes, gp - 69			2399 Income from real estate, gp (VAT key possible)
		F 2170 Private taxes, gp - 79			F 2500 Private withdrawals, general, lp - 09
		F 2180 Private contributions, gp - 89			F 2510 Private withdrawals, general, lp - 19
		F 2190 Private contributions, gp - 99			F 2520 Private withdrawals, general, lp - 29
		F 2200 Special personal deductions, - 09 partly deductible, gp			F 2530 Non-cash withdrawals, lp - 39
		F 2210 Special personal deductions, - 19 partly deductible, gp			F 2540 Non-cash withdrawals, lp - 49
		F 2220 Special personal deductions, - 29 partly deductible, gp			F 2550 Private taxes, lp - 59
		F 2230 Special personal deductions, - 39 fully deductible, gp			F 2560 Private taxes, lp - 69
		F 2240 Special personal deductions, - 49 fully deductible, gp			F 2570 Private taxes, lp - 79
		F 2250 Non-cash benefits, donations, - 59 gp			F 2580 Private contributions, lp - 89
		F 2260 Non-cash benefits, donations, - 69 gp			F 2590 Private contributions, lp - 99
		F 2270 Non-cash benefits, donations, - 79 gp			F 2600 Special personal deductions, - 09 partly deductible, lp
		F 2280 Extraordinary expenses, gp - 89			F 2610 Special personal deductions, - 19 partly deductible, lp
		F 2290 Extraordinary expenses, gp - 99			F 2620 Special personal deductions, - 29 partly deductible, lp
		F 2300 Cost of real estate, gp - 09			F 2630 Special personal deductions, - 39 fully deductible, lp
		2309 Cost of real estate, gp (VAT key possible)			F 2640 Special personal deductions, - 49 fully deductible, lp
		F 2310 Cost of real estate, gp - 19			F 2650 Non-cash benefits, donations, - 59 lp
		2319 Cost of real estate, gp (VAT key possible)			F 2660 Non-cash benefits, donations, - 69 lp
		F 2320 Cost of real estate, gp - 29			F 2670 Non-cash benefits, donations, - 79 lp
		2329 Cost of real estate, gp (VAT key possible)			F 2680 Extraordinary expenses, lp - 89
		F 2330 Cost of real estate, gp - 39			F 2690 Extraordinary expenses, lp - 99
					F 2700 Cost of real estate, lp - 09

Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts
Liabilities to limited partners or Receivables from limited partners		F 2710 Cost of real estate, lp - 19	Reserves (partnerships)		F 2959 Collectively held reserves (with breakdown for statement of changes in capital accounts)
		F 2720 Cost of real estate, lp - 29	Other revenue reserves	K	2960 Other revenue reserves
		F 2730 Cost of real estate, lp - 39		K	2961 Other revenue reserves from the purchase of treasury shares
		F 2740 Cost of real estate, lp - 49		K	2962 Equity component of reversals of write-downs
		F 2750 Income from real estate, lp - 59	Opening balance, private account	HBÜ K	2963 Revenue reserves from the transitional BilMoG provisions
		F 2760 Income from real estate, lp - 69		HBÜ K	2964 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
		F 2770 Income from real estate, lp - 79		HBÜ K	2965 Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
		F 2780 Income from real estate, lp - 89		HBÜ K	2966 Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
		F 2790 Income from real estate, lp - 99		HBÜ K	2967 Deferred taxes (revenue reserves credit balance) from items taken directly to equity
	Subscribed capital (corporations)	K	2900 Subscribed capital		
	K	2901 Paid-up shares of remaining members of co-operatives	HBÜ K		2969 Deferred income (revenue reserves debit balance) from items taken directly to equity
	K	2902 Paid-up shares of withdrawing members of co-operatives	HBÜ K		2970 Retained profits brought forward before appropriation of net profit
	K	2903 Paid-up shares of co-operatives, cancelled shares	HBÜ K		F 2975 Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
	K	2906 Unpaid and due shares in co-operatives, recorded	HBÜ K		F 2977 Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
		2907 Contra account for unpaid and due shares in co-operatives, recorded		K	2978 Accumulated losses brought forward before appropriation of net profit
Subscribed capital (corporations)	K	2908 Capital increase from reserves or retained earnings	Retained profits brought forward or Accumulated losses brought forward		
Treasury shares, deducted from subscribed capital on the face of the balance sheet	K	2909 Purchased treasury shares			
Uncalled unpaid contributions to subscribed capital (deducted from equity on the face of the balance sheet)		2910 Unpaid uncalled contributions -19 to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)			
Capital reserves	K	2920 Capital reserves	Retained profits brought forward or Accumulated losses brought forward	K	
	K	2925 Capital reserves from issuance of shares above par or notional amount	Net retained profits/net accumulated losses (balance sheet)	K	2979 Balance carried forward (balance sheet)
	K	2926 Capital reserves from issuance of convertible bonds and options to acquire shares	Special tax-allowable reserves		2980 Special tax-allowable reserves, untaxed reserves
	K	2927 Capital reserves from additional payments as consideration for preferential rights for shares			2981 Special tax-allowable reserves under section 6b EStG
	K	2928 Other additional capital contributions		SB	2982 Special tax-allowable reserves under EStR
	K	2929 Supplementary calls (contra account 1299)		SB	2988 Reserve for investment grants
Legal reserve	K	2930 Legal reserve		SB	2989 Special tax-allowable reserves under section 52(16) EStG
Reserve for shares in a parent or majority investor		2935 Reserve for shares in a parent or majority investor		SB	2990 Special tax-allowable reserves, accelerated tax depreciation and write-downs
	K	2937 Other revenue reserves (co-operatives)		SB	2993 Special tax-allowable reserves under section 7g(2) EStG
Reserves provided for by the articles of association	K	2950 Reserves provided for by the articles of association	Other special reserves	SB	2995 Adjustment item for withdrawals, s. 4g EStG
			Special tax-allowable reserves	SB	2997 Special tax-allowable reserves under section 7g(5) EStG



Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts	Balance sheet / profit and lost item	Program linkage	2 Proprietary Capital Accounts
Special reserve for investment grants and subsidies	HB	2999 Special reserves for investment grants and subsidies			

Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts
Provisions for pensions and similar obligations		3000 Provisions for pensions and similar obligations	Bonds		3125 – due between 1 and 5 years 3130 – due after more than 5 years 3150 Liabilities to banks
Provisions for pensions and similar obligations or Excess of plan assets over pension liability	HB	3005 Provisions for pensions and similar obligations to shareholders or related parties (10% capital investment)	Liabilities to banks or Cash-in-hand, central bank balances, bank balances and cheques		3151 – due within 1 year 3160 – due between 1 and 5 years 3170 – due after more than 5 years 3180 Liabilities to banks under instalment credit agreements 3181 – due within 1 year 3190 – due between 1 and 5 years 3200 – due after more than 5 years 3210 (blank, no remaining maturity -48 noted in balance sheet)
Provisions for pensions and similar obligations		3009 Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB			3249 Contra account 3150-3209 if accounts 3210-3248 are allocated
Provisions for taxes		3010 Provisions for direct commitments	Liabilities to banks		3250 Payments received on account of orders (liabilities)
		3011 Provisions for subsidy obligations for pension funds and life insurances		U	AM 3260 Tax-paid payments received on account of orders, 7% VAT (liabilities)
		3015 Provisions for obligations similar to pensions	Payments received on account of orders		R 3261 (reserved account) -64 R 3270 (reserved account) R 3271 (reserved account)
		3020 Provisions for taxes			AM 3272 Tax-paid payments received on account of orders, 19% VAT (liabilities)
		R 3030 (reserved account)			R 3273 (reserved account) -74
		3035 Provision for trade tax, section 4(5b) EStG			3280 Payments received on account of orders – due within 1 year 3284 – due between 1 and 5 years 3285 – due after more than 5 years
		3040 Provision for corporate income tax			S 3300 Trade payables
		3050 Provisions for taxes for tax deferral (BStBK)			R 3301 Trade payables -03
Deferred tax liabilities	HB	3060 Allowances for deferred tax liabilities	Trade payables or Other receivables and other assets	EUR	F 3305 Trade payables at general VAT rate (cash basis accounting)
	HB	3065 Deferred tax liabilities		EUR	F 3306 Trade payables at reduced VAT rate (cash basis accounting)
Other provisions		3070 Other provisions		EUR	F 3307 Trade payables, no input tax (cash basis accounting)
		3074 Provisions for personnel expenses		EUR	F 3309 Contra account 3305-3307 if payables are classified by tax rates (cash basis accounting)
		3075 Provisions for maintenance expenses deferred to the first three months of the following year			F 3310 Trade payables, no separate receivables/payables accounting -33
		3076 Long-term provisions for long-term obligations comparable to post-employment benefits			F 3334 Trade payables for investments, section 4/3 EStG
Other provisions or Excess of plan assets over pension liability	HB	3077 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	Trade payables or Other receivables and other assets	EUR	F 3335 Trade payables, no separate receivables/payables accounting – due within 1 year
		3079 Provisions for vacation pay			F 3337 – due between 1 and 5 years F 3338 – due after more than 5 years
		3085 Provisions for environmental remediation and waste disposal expenses			F 3340 Trade payables to shareholders/partners
		3090 Provisions for warranties (contra account 4790)			F 3341 – due within 1 year F 3345 – due between 1 and 5 years F 3348 – due after more than 5 years
	HB	3092 Provisions for expected losses from executory contracts			
		3095 Provisions for period-end closing and audit costs			
		3096 Provisions for record retention obligations			
	HBÜ	3098 Provisions for internal expenses under section 249(2) HGB (old version)	Trade payables or Other receivables and other assets		
		3099 Provisions for environmental protection			
Bonds		3100 Non-convertible bonds	or Other receivables and other assets or		
		3101 – due within 1 year			
		3105 – due between 1 and 5 years			
		3110 – due after more than 5 years			
		3120 Convertible bonds			
		3121 – due within 1 year			

Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts
Trade payables or Other receivables and other assets		3349 Contra account 3335-3348, 3420-3449, 3470-3499 if allocated to payables account	Other liabilities		3557 – due after more than 5 years
Liabilities on bills accepted and drawn		F 3350 Bills payable			3560 Loans
		F 3351 – due within 1 year			3561 – due within 1 year
		F 3380 Bills payable – due between 1 and 5 years			3564 – due between 1 and 5 years
		F 3390 Bills payable – due after more than 5 years			3567 – due after more than 5 years
Liabilities to affiliated companies or Receivables from affiliated companies		3400 Liabilities to affiliated companies			3570 (blank, no remaining maturity -98 noted in balance sheet)
		3401 – due within 1 year	Other liabilities or Other receivables and other assets		3599 Contra account 3500-3569 and 3640-3658 if accounts 3570-3598 are allocated
		3405 – due between 1 and 5 years			3600 Consignment goods accounts
		3410 – due after more than 5 years			3610 Credit card settlements
		F 3420 Trade payables to affiliated companies	Other liabilities		3611 Liabilities to project consortiums
		F 3421 – due within 1 year			3620 Profit drawdown account of silent partners
		F 3425 – due between 1 and 5 years			3630 Other allocation accounts (interim accounts)
		F 3430 – due after more than 5 years			3635 Other liabilities refunds by co-operatives
Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		3450 Liabilities to other long-term investees and investors			3640 Liabilities to GmbH shareholders
		3451 – due within 1 year	Liabilities to general partners or Receivables from general partners		3641 – due within 1 year
		3455 – due between 1 and 5 years			3642 – due between 1 and 5 years
		3460 – due after more than 5 years			3643 – due after more than 5 years
		F 3470 Trade payables to other long-term investees and investors	Liabilities to limited partners or Receivables from limited partners		3645 Liabilities to general partners
		F 3471 – due within 1 year			3646 – due within 1 year
		F 3475 – due between 1 and 5 years			3647 – due between 1 and 5 years
		F 3480 – due after more than 5 years			3648 – due after more than 5 years
Other liabilities		3500 Other liabilities			3650 Liabilities to limited partners
		3501 – due within 1 year			3651 – due within 1 year
		3504 – due between 1 and 5 years			3652 – due between 1 and 5 years
		3507 – due after more than 5 years			3653 – due after more than 5 years
		3509 Other liabilities, under section 11(2) sentence 2 EStG for section 4/3 EStG			3655 Liabilities to silent partners
		3510 Liabilities to shareholders/partners	Other receivables and other assets		3656 – due within 1 year
		3511 – due within 1 year			3657 – due between 1 and 5 years
		3514 – due between 1 and 5 years	Other liabilities		3658 – due after more than 5 years
		3517 – due after more than 5 years			3695 Allocation account for prepayments if posted via payables account
		3519 Liabilities to shareholders/partners for outstanding distributions			3700 Liabilities from taxes and levies
		3520 Loans by typical silent partners			3701 – due within 1 year
		3521 – due within 1 year			3710 – due between 1 and 5 years
		3524 – due between 1 and 5 years			3715 – due after more than 5 years
		3527 – due after more than 5 years			3720 Payroll liabilities
		3530 Loans by atypical silent partners	Other liabilities or Other receivables and other assets		3725 Liabilities for amounts withheld from employees
		3531 – due within 1 year			3726 Payables to tax authorities for construction withholding tax to be remitted
		3534 – due between 1 and 5 years			3730 Wage and church tax payables
		3537 – due after more than 5 years			3740 Social security liabilities
		3540 Profit-participation loans			3741 – due within 1 year
		3541 – due within 1 year			3750 – due between 1 and 5 years
		3544 – due between 1 and 5 years			3755 – due after more than 5 years
		3547 – due after more than 5 years			3759 Expected contributions owed to social security funds
		3550 Security deposits received			
		3551 – due within 1 year			
		3554 – due between 1 and 5 years			

EUR

Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts	Balance sheet / profit and lost item	Program linkage	3 Outside Capital Accounts
Other liabilities		3760 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution	Other liabilities or Other receivables and other assets		S 3819 VAT from acquisition as last purchaser in a triangular transaction
		3761 Excise duties payable		U	F 3820 VAT prepayments
		3770 Liabilities from capital-forming payment arrangements		U	F 3830 VAT prepayments 1/11
		3771 – due within 1 year		U	R 3831 (reserved account)
		3780 – due between 1 and 5 years		U	F 3832 Back taxes, VAT return line 65
		3785 – due after more than 5 years		U	R 3833 (reserved account)
		3786 Issued gift tokens			S 3834 VAT on intra-European Union acquisition of new vehicles from suppliers without VAT identification number
Other liabilities or Other receivables and other assets		3790 Payroll allocation			S 3835 VAT under section 13b UStG
	EUR	3791 Payroll allocation, section 11(2) EStG for section 4(3) EStG			R 3836 (reserved account)
	EUR	3796 Social security liabilities (section 4/3 EStG)			S 3837 VAT under section 13b UStG, 19%
Other liabilities		S 3798 VAT on electronic services taxable in another EU country			R 3838 (reserved account)
		3799 Tax payments to mini one-stop shop (MOSS) on electronic services taxable in another EU country		U	S 3839 VAT withdrawal of goods from a VAT warehouse
Other liabilities or Other receivables and other assets		S 3800 VAT	Other liabilities		3840 VAT, current year
		S 3801 VAT, 7%			3841 VAT, previous year
		S 3802 VAT on intra-European Union acquisitions	Other liabilities or Other receivables and other assets		3845 VAT, earlier years
		R 3803 (reserved account)			3850 Acquisition tax deferred until
		S 3804 VAT on intra-European Union acquisitions, 19%	Deferred income		F 3851 Incorrect or invalid invoiced taxes, VAT return line 69
		R 3805 (reserved account)			3854 Tax payments to other countries
		S 3806 VAT, 19%			3860 Liabilities from VAT advance payments
		S 3807 VAT on intra-European Union supplies of goods and services subject to domestic taxation			S 3865 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG)
		S 3808 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19%			3900 Deferred income
		S 3809 VAT on intra-European Union acquisitions, no input tax deduction			3950 Deferrals of intra-period flat-rate depreciation charges for management accounting analysis
Provisions for taxes or Other receivables and other assets		S 3810 VAT not due			
	U	S 3811 VAT not due, 7%			
		S 3812 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation			
	U	R 3813 (reserved account)			
		S 3814 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19%			
	U	R 3815 (reserved account)			
Other liabilities		S 3816 VAT not due, 19%			
		S 3817 VAT on supplies of goods and services taxable in another EU country			
		S 3818 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country			

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
Sales		4000 Sales (free text) -99	Sales	U	AM 4335 Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears VAT under s. 13b UStG
	U	AM 4100 Tax-exempt sales, section 4 no. 8 ff. UStG			
	U	AM 4105 Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)		U	AM 4336 Revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 4110 Other tax-exempt sales, domestic			
	U	AM 4120 Tax-exempt sales, section 4 no. 1a UStG		U	AM 4337 Revenue from services for which the recipient bears the tax liability under section 13b UStG
	U	AM 4125 Tax-exempt intra-European Union deliveries, section 4 no. 1b UStG		U	AM 4338 Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 4130 Deliveries by first purchaser in triangular transactions (EU), section 25 b(2) UStG		U	AM 4339 Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 4135 Tax-exempt intra-European Union deliveries of new vehicles to purchasers without VAT identification number		U	AM 4340 Revenue, 16% VAT
	U	AM 4136 Revenue, ss. 25 and 25a UStG, 19% VAT		U	AM 4400 Revenue, 19% VAT
		R 4137 (reserved account)		U	AM 4410 Revenue, 19% VAT
		4138 Revenue, ss. 25 and 25a UStG, no VAT			R 4411 (reserved account)
	U	AM 4139 Revenue from travel services, s. 25(2) UStG, tax-exempt			-49
	U	AM 4140 Tax-exempt offshore sales, etc.			4499 Incidental income (related to purchases)
	U	AM 4150 Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)			4500 Special business income, remuneration for work performed
	U	AM 4160 Tax-exempt sales without input tax deduction, part of total sales, section 4 UStG			4501 Special business income, rental/lease income
	U	AM 4165 Tax-exempt sales without input tax deduction, part of total sales			4502 Special business income, interest income
		4180 Revenue taxed at average rates under section 24 UStG			4503 Special business income, liability compensation
		R 4182 (reserved account)			4504 Special business income, pension payments
	U	4185 Revenue of VAT-exempt small business as defined by section 19(1) UStG			4505 Special business income, other special business income
	U	AM 4186 Revenue from gaming machines, 19% VAT	Sales		4510 Revenue from waste recycling
		R 4187 (reserved account)			4520 Revenue from empties
		-88			4560 Commission revenue
		4200 Revenue		U	R 4561 (reserved account)
	U	AM 4300 Revenue, 7% VAT			-63
		-09		U	AM 4564 Tax-exempt commission revenue, section 4 no. 8 ff. UStG
	U	AM 4310 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT		U	AM 4565 Tax-exempt commission revenue, section 4 no. 5 UStG
		-14		U	AM 4566 Commission revenue, 7% VAT
	U	AM 4315 Revenue from intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT			R 4567 (reserved account)
		-19		U	-68
		4320 Revenue from supplies of goods and services taxable in another EU country			AM 4569 Commission revenue, 19% VAT
		-29			4570 Other income from commissions, licences and patents
		R 4330 (reserved account)		U	R 4571 (reserved account)
	U	4331 Revenue from taxable electronic services in another EU country			-73
		R 4332 (reserved account)		U	AM 4574 Other income from commissions, licences and patents, tax-exempt, s. 4(8) ff. UStG
		-34		U	AM 4575 Other income from commissions, licences and patents, tax-exempt, s. 4(5) UStG
				U	AM 4576 Other income from commissions, licences and patents, 7% VAT

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
Sales		R 4577 (reserved account) -78	Other operating income (TC)		R 4667 (reserved account) -69
	U	AM 4579 Other income from commissions, licences and patents, 19% VAT		U	AM 4670 Non-cash benefits (goods), 7% VAT
	EUR	4580 Statistical account, revenue at general VAT rate (cash basis accounting)		U	AM 4676 Non-cash benefits (goods), 7% VAT
	EUR	4581 Statistical account, revenue at reduced VAT rate (cash basis accounting)			R 4677 (reserved account) -78
	EUR	4582 Statistical account, tax-exempt and untaxed revenue (cash basis accounting)		U	4679 Non-cash benefits (goods), no VAT
	EUR	4589 Contra account 4580-4582 if revenue is classified by tax rates (cash basis accounting)		U	AM 4680 Non-cash benefits (goods), 19% VAT -84
		4600 Non-cash withdrawals		U	R 4685 (reserved account)
Other operating income (TC)		4605 Withdrawal of items, no VAT	Sales	U	AM 4686 Non-cash benefits, 19% VAT -87
		R 4608 (reserved account) -09			R 4688 (reserved account)
	U	AM 4610 Withdrawal by business owner for non-business purposes (goods), 7% VAT -15			4689 Non-cash benefits, no VAT
	U	AM 4616 Withdrawal by business owner for non-business purposes (goods), 7% VAT		U	4690 Untaxed sales (internal sales)
		R 4617 (reserved account) -18		U	4695 VAT reimbursements, e.g. under s. 24 UStG
		4619 Withdrawal by business owner for non-business purposes (goods), no VAT		U	4699 Taxes directly related to sales
	U	AM 4620 Withdrawal by business owner for non-business purposes (goods), 19% VAT -26		U	4700 Sales allowances
		R 4627 (reserved account) -29		U	AM 4701 Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG
	U	AM 4630 Use of items for non-business purposes, 7% VAT -35		U	AM 4702 Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG
	U	AM 4636 Use of items for non-business purposes, 7% VAT		U	AM 4703 Sales allowances on other tax-exempt sales without input tax deduction
		4637 Use of items for non-business purposes, no VAT		U	AM 4704 Sales allowances on other tax-exempt sales with input tax deduction
		4638 Use of items for non-business purposes, no VAT (use of telephone)		U	AM 4705 Sales allowances on tax-exempt sales under section 4 no. 1a UStG
		4639 Use of items for non-business purposes, no VAT (use of vehicles)		U	AM 4706 Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)
	U	AM 4640 Use of items for non-business purposes, 19% VAT -44		U	AM 4710 Sales allowances, 7% VAT -11
	U	AM 4645 Use of items for non-business purposes, 19% VAT (use of vehicles)			R 4712 (reserved account) -19
	U	AM 4646 Use of items for non-business purposes, 19% VAT (use of telephone)		U	AM 4720 Sales allowances, 19% VAT -21
		R 4647 (reserved account) -49			R 4722 (reserved account)
	U	AM 4650 Non-cash other services, 7% VAT -55		U	R 4723 (reserved account)
	U	AM 4656 Non-cash other services, 7% VAT		U	AM 4724 Sales allowances on tax-exempt intra-European Union deliveries
		R 4657 (reserved account) -58		U	AM 4725 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT
		4659 Non-cash other services, no VAT		U	AM 4726 Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT
	U	AM 4660 Non-cash other services, 19% VAT -66			4727 Sales allowances on supplies of goods and services taxable in another EU country
					R 4728 (reserved account)
					R 4729 (reserved account)
					S/AM 4730 Cash discounts granted
					S/AM 4731 Cash discounts granted, 7% VAT

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues	
Sales		R 4732 (reserved account) -35	Other own work capitalised		4820 Other own work capitalised	
	U	S/AM 4736 Cash discounts granted, 19% VAT		GK	4824 Other own work capitalised (borrowing costs attributable to cost of sales)	
		R 4737 (reserved account)				
	U	S/AM 4738 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		HB	4825 Own work capitalised to produce internally generated intangible fixed assets	
					4830 Other operating income	
				Other operating income (TC)		4832 Other operating income from affiliated companies
	U	S/AM 4741 Cash discounts granted for goods and services for which the recipient bears the tax liability under section 13b UStG			4833 Other incidental income	
				Sales		4833 Other incidental income
	U	S/AM 4742 Cash discounts granted on revenue from other services taxable in another EU country, for which the recipient bears tax liability			U	AM 4834 Other regular operating income, 16% VAT
				Other operating income (TC)		4835 Other regular operating income
	U	S/AM 4743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG			U	AM 4836 Other regular operating income, 19% VAT
						4837 Other regular non-operating income
	U	S/AM 4743 Sales discounts granted on tax-exempt intra-European Union deliveries, section 4 no. 1b UStG				4838 Reimbursed input tax, other countries
						4839 Other infrequent income
		R 4744 (reserved account)				4840 Currency translation gains
		S/AM 4745 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation			U	AM 4841 Other regular operating income tax-exempt, section 4 no. 8 ff UStG
	U	S/AM 4746 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT			U	AM 4842 Other regular operating income tax-exempt, e.g. section 4 nos. 2-7 UStG
						4843 Income from remeasurement of cash funds
	U	S/AM 4748 Cash discounts granted on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT			U	AM 4844 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book gain)
					U	AM 4845 Revenue from sales of tangible fixed assets, 19% VAT (book gain)
	U	AM 4750 Volume discounts granted, 7% VAT				R 4846 (reserved account)
		R 4752 (reserved account) -59				4847 Currency translation gains (not s. 256a HGB)
	U	AM 4760 Volume discounts granted, 19% VAT			U	AM 4848 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book gain)
	R 4762 (reserved account) -68			4849 Revenue from sales of tangible fixed assets (book gain)		
	4769 Volume discounts granted			4850 Revenue from sales of intangible fixed assets (book gain)		
U	AM 4780 Rebates granted, 7% VAT			4851 Revenue from sales of long-term financial assets (book gain)		
	R 4782 (reserved account) -89			4852 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (book gain)		
U	AM 4790 Rebates granted, 19% VAT		GK	4855 Disposals of tangible fixed assets (net carrying amount for book gain)		
	R 4792 (reserved account) -99			4856 Disposals of intangible fixed assets (net carrying amount for book gain)		
	4800 Inventory changes – finished goods			4857 Disposals of long-term financial assets (net carrying amount for book gain)		
Increase or decrease in finished goods inventories and work in progress		4810 Inventory changes – unfinished goods		4858 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)		
		4815 Inventory changes – services in progress				
Increase or decrease in construction contracts in progress		4816 Inventory changes – construction contracts in progress	GK			
Increase or decrease in orders in progress		4818 Inventory changes – orders in progress				

Balance sheet / profit and lost item	Program linkage	4 Revenues	Balance sheet / profit and lost item	Program linkage	4 Revenues
Sales		4860 Income from real estate	Other operating income (TC)		4929 Income from reversal of replacement reserve under R.6.6 EStR
	U	AM 4861 Rental and lease income, VAT-exempt s. 4 no. 12 UStG			4930 Income from reversal of provisions
	U	AM 4862 Rental and lease income, 19% VAT			4932 Income from remission of liabilities
		R 4863 (reserved account) -64			4935 Income from reversal of tax reserve
	EÜR U	AM 4865 Revenue from sales of current assets, 19% VAT, section 4(3) sentence 4 EStG		SB	4936 Income from reversal of tax reserves (investment reserves under s. 7g(2) EStG)
	EÜR U	AM 4866 Revenue from sales of current assets, VAT-exempt, section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG		SB	4937 Income from reversal of accelerated tax depreciation
	EÜR UGK	AM 4867 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		SB	4938 Income from reversal of tax reserve under s. 4g EStG
		4869 Revenue from sales of current assets under section 4(3) sentence 4 EStG		SB	4939 Income from reversal of tax reserves under s. 52(16) EStG
	EÜR	4869 Revenue from sales of current assets under section 4(3) sentence 4 EStG			4940 Allocated other non-cash benefits (excluding goods)
		4900 Income from disposal of fixed assets			AM 4941 Non-cash benefits, 7% VAT (goods)
	4901 Income from disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(2) KStG		R 4942 (reserved account) -44		
GK	4905 Income from disposal of current assets (excluding inventories)		AM 4945 Non-cash benefits, 19% VAT (goods)		
	4906 Income from disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(2) KStG		4946 Allocated other non-cash benefits		
	4910 Income from reversal of write-downs of tangible fixed assets		AM 4947 Allocated other non-cash benefits from provision of car, 19% VAT		
	4911 Income from reversal of write-downs of intangible fixed assets		AM 4948 Allocated other non-cash benefits, 19% VAT		
	4912 Income from reversal of write-downs of long-term financial assets		4949 Allocated other non-cash benefits, no VAT		
GK	4913 Income from reversal of write-downs of long-term financial assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG		4960 Prior - period income		
	4914 Income from reversal of write-downs, section 3 no. 40 EStG/section 8b(2) KStG		4970 Insurance recoveries and compensation payments		
	4915 Income from reversal of write-downs of current assets excluding inventories		4972 Refunds Act on Reimbursement of Employers' Expenses (AAG)		
GK	4916 Income from reversal of write-downs of current assets, section 3 no. 40 EStG/section 8b(3) sentence 8 KStG		4975 Investment subsidies (taxable)		
	4920 Income from reduction in global valuation allowances on receivables		4980 Investment grants (tax-exempt)		
	4923 Income from reduction in specific valuation allowances on receivables		4981 Tax-exempt income from reversal of tax reserves		
	4925 Income from recoveries of receivables previously written off		4982 Other tax-exempt operating income		
	4927 Income from reversal of tax reserve under s. 6b(3) EStG		4987 Income from capitalisation of assets acquired free of charge		
	4928 Income from reversal of tax reserve under s. 6b(10) EStG		4989 Reimbursements, refunds and credit entries relating to prior periods		
		Sales		4992 Income from administrative expense allocations	



Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure
Cost of raw materials, consumables and supplies, and of purchased merchandise		5000 Cost of raw materials, consumables and supplies, and of purchased merchandise -99	Cost of raw materials, consumables and supplies, and of purchased merchandise		R 5193 (reserved account) -98
		5100 Raw materials, consumables and supplies			5200 Cost of merchandise
		AV 5110 Cost of raw materials, consumables and supplies, 7% input tax -19			AV 5300 Cost of merchandise, 7% input tax -09
		R 5120 (reserved account) -29			R 5310 (reserved account) -48
		AV 5130 Cost of raw materials, consumables and supplies, 19% input tax -39			5349 Cost of merchandise without input tax deduction
		R 5140 (reserved account) -59		U	AV 5400 Cost of merchandise, 19% input tax -09
	U	AV 5160 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 7% input tax and 7% VAT			R 5410 (reserved account) -19
		R 5161 (reserved account)		U	AV 5420 Intra-European Union acquisitions, 7% input tax and 7% VAT -24
	U	AV 5162 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, 19% input tax and 19% VAT -63			AV 5425 Intra-European Union acquisitions, 19% input tax and 19% VAT -29
		R 5164 (reserved account) -65		U	AV 5430 Intra-European Union acquisitions, no input tax and 7% VAT
	U	AV 5166 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 7% VAT			R 5431 (reserved account) -34
		AV 5167 Cost of raw materials, consumables and supplies, intra-European Union acquisitions, no input tax and 19% VAT		U	AV 5435 Intra-European Union acquisitions, no input tax and 19% VAT
		R 5168 (reserved account) -69			R 5436 (reserved account) -39
	U	AV 5170 Cost of raw materials, consumables and supplies, 5.5% input tax		U	AV 5440 Intra-European Union acquisition of new vehicles from supplier without VAT identification number, 19% input tax and 19% VAT
		AV 5171 Cost of raw materials, consumables and supplies, 10.7% input tax			R 5441 (reserved account) -49
		R 5172 (reserved account) -74			R 5500 (reserved account) -04
	U	AV 5175 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 7% input tax and 7% VAT			AV 5505 Cost of merchandise, 5.5% input tax -09
		AV 5176 Cost of raw materials, consumables and supplies from a VAT warehouse, s. 13a UStG, 19% input tax and 19% VAT			R 5510 (reserved account) -39
		R 5177 (reserved account) -88		U	AV 5540 Cost of merchandise, 10.7% input tax -49
	U	AV 5189 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction, 19% input tax and 19% VAT			AV 5550 Tax-exempt intra-European Union acquisitions
		5190 Fuels (production)			5551 Cost of merchandise in a third country, taxable
		AV 5191 Fuels (production), 7% input tax			5552 Acquisition by 1st purchaser in a triangular transaction
		AV 5192 Fuels (production), 19% input tax		U	AV 5553 Purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT
					R 5554 (reserved account) -57
					5558 Cost of merchandise in another EU country, taxable
				U	5559 Tax-exempt imports
					AV 5560 Merchandise from a VAT warehouse, section 13a UStG, 7% input tax and 7% VAT
					R 5561 (reserved account) -64
				U	AV 5565 Merchandise from a VAT warehouse, section 13a UStG, 19% input tax and 19% VAT

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure
Cost of raw materials, consumables and supplies, and of purchased merchandise		R 5566 (reserved account) -69	Cost of raw materials, consumables and supplies, and of purchased merchandise		R 5739 (reserved account) -40
		5600 Non-deductible input tax -09		U	S/AV 5741 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 19% input tax and 19% VAT
		5610 Non-deductible input tax, 7% -19			R 5742 (reserved account)
		R 5650 (reserved account) -59		U	S/AV 5743 Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-European Union acquisitions, 7% input tax and 7% VAT
		5660 Non-deductible input tax, 19% -69			S/AV 5744 Cash discounts received on raw materials, consumables and supplies, taxable intra-European Union acquisitions
		5700 Trade discounts			S/AV 5745 Cash discounts received on taxable intra-European Union acquisitions
		5701 Trade discounts on cost of raw materials, consumables and supplies		U	S/AV 5746 Cash discounts received on taxable intra-European Union acquisitions, 7% input tax and 7% VAT
		AV 5710 Trade discounts, 7% input tax -11			R 5747 (reserved account)
		R 5712 (reserved account) -13		U	S/AV 5748 Cash discounts received on taxable intra-European Union acquisitions, 19% input tax and 19% VAT
	U	AV 5714 Trade discounts on cost of raw materials, consumables and supplies, 7% input tax			R 5749 (reserved account)
		AV 5715 Trade discounts on cost of raw materials, consumables and supplies, 19% input tax			AV 5750 Volume discounts received, 7% -51 input tax
		R 5716 (reserved account)			R 5752 (reserved account)
	U	AV 5717 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 7% input tax and 7% VAT			5753 Volume discounts received on cost of raw materials, consumables and supplies
		AV 5718 Trade discounts on cost of raw materials, consumables and supplies, intra-EU acquisitions, 19% input tax and 19% VAT			AV 5754 Volume discounts received on cost of raw materials, consumables and supplies, 7% input tax
	U	R 5719 (reserved account)			AV 5755 Volume discounts received on cost of raw materials, consumables and supplies, 19% input tax
		AV 5720 Trade discounts, 19% input tax -21			R 5756 (reserved account) -59
		R 5722 (reserved account)			AV 5760 Volume discounts received, -61 19% input tax
		R 5723 (reserved account)			R 5762 (reserved account) -68
	U	AV 5724 Trade discounts on intra-European Union acquisitions, 7% input tax and 7% VAT			5769 Volume discounts received
		AV 5725 Trade discounts on intra-European Union acquisitions, 19% input tax and 19% VAT			5770 Rebates received
	U	R 5726 (reserved account)			AV 5780 Rebates received, 7% input tax -81
		R 5727 (reserved account) -29			R 5782 (reserved account)
		S/AV 5730 Cash discounts received			5783 Rebates received on cost of raw materials, consumables and supplies
		S/AV 5731 Cash discounts received, 7% input tax			AV 5784 Rebates received on cost of raw materials, consumables and supplies, 7% input tax
		R 5732 (reserved account)			AV 5785 Rebates received on cost of raw materials, consumables and supplies, 19% input tax
		S/AV 5733 Cash discounts received on cost of raw materials, consumables and supplies			R 5786 (reserved account) -87
		S/AV 5734 Cash discounts received on cost of raw materials, consumables and supplies, 7% input tax			
		R 5735 (reserved account)			
		S/AV 5736 Cash discounts received, 19% input tax			
		R 5737 (reserved account)			
		S/AV 5738 Cash discounts received on cost of raw materials, consumables and supplies, 19% input tax			

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure
Cost of raw materials, consumables and supplies, and of purchased merchandise	U	S/AV 5788 Cash discounts received on cost of raw materials, consumables and supplies, 10.7% input tax	Cost of purchased services	U	R 5922 (reserved account)
		R 5789 (reserved account)			AV 5923 Other services supplied by a contractor in another EU country, 19% input tax and 19% VAT
U	AV 5790 Rebates received, 19% input tax -91	U	AV 5925 Services supplied by foreign contractor, 19% input tax and 19% VAT	R 5924 (reserved account)	
	AV 5792 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	R 5927 (reserved account) -29	AV 5930 Construction services supplied by domestic contractor, no input tax, 7% VAT	
U	AV 5793 Cash discounts received on purchase of merchandise as last purchaser in a triangular transaction, 19% input tax and 19% VAT	U	AV 5931 (reserved account) -32	AV 5933 Other services supplied by a contractor in another EU country, no input tax and 7% VAT	
	S/AV 5794 Cash discounts received, 5.5% input tax	U	R 5934 (reserved account)	AV 5935 Services supplied by foreign contractor, no input tax, 7% VAT	
U	R 5795 (reserved account)	U	R 5936 (reserved account) -39	AV 5940 Construction services supplied by domestic contractor, no input tax, 19% VAT	
	S/AV 5796 Cash discounts received, 10.7% input tax	U	AV 5942 (reserved account)	AV 5943 Other services supplied by a contractor in another EU country, no input tax and 19% VAT	
U	R 5797 (reserved account)	U	R 5944 (reserved account)	AV 5945 Services supplied by foreign contractor, no input tax, 19% VAT	
	S/AV 5798 Cash discounts received on cost of raw materials, consumables and supplies, 5.5% input tax	U	R 5947 (reserved account) -49	S/AV 5950 Cash discounts received on services for which recipient bears tax liability under section 13b UStG	
U	R 5799 (reserved account)	U	S/AV 5951 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, 19% input tax and 19% VAT	R 5952 (reserved account)	
	5800 Delivery costs	U	S/AV 5953 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, with VAT	S/AV 5954 Cash discounts received on services for which recipient bears tax liability under section 13b UStG, no input tax, 19% VAT	
U	5820 Empties	U	R 5955 (reserved account) -59	5960 Services under s. 13b UStG, with input tax deduction	
	5840 Customs and import duties	U	5965 Services under s. 13b UStG, without input tax deduction	5970 Purchased services (rent/lease for movable property)	
U	5860 Allocated material costs (contra account 5000-99)	U	5975 Purchased services (rent/lease for immovable property)		
	5880 Changes in inventories of raw materials, consumables and supplies, and of purchased merchandise	U			
U	5881 Changes in inventories of purchased merchandise -84	U			
	5885 Changes in inventories of raw materials, consumables and supplies -99	U			
U	5900 Purchased services	U			
	AV 5906 Purchased services, 19% input tax	U			
U	R 5907 (reserved account)	U			
	AV 5908 Purchased services, 7 % input tax	U			
U	5909 Purchased services, no input tax	U			
	AV 5910 Construction services supplied by domestic contractor, 7% input tax and 7% VAT	U			
U	R 5911 (reserved account) -12	U			
	AV 5913 Other services supplied by a contractor in another EU country, 7% input tax and 7% VAT	U			
U	R 5914 (reserved account)	U			
	AV 5915 Services supplied by foreign contractor, 7% input tax and 7% VAT	U			
U	R 5916 (reserved account) -19	GK			
	AV 5920 Construction services supplied by domestic contractor, 19% input tax and 19% VAT	GK			

Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	5 Operating Expenditure
Cost of purchased services	GK  G	5980 Purchased services (recompense for rights and licences)  5985 Purchased services (remuneration for rental and lease of assets - corresponds to special business income)			

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	
Wages and salaries		6000 Wages and salaries	Wages and salaries		6079 Expenses from change in provisions for vacation pay for marginal part-time workers	
		6010 Wages			6080 Capital-forming payments	
		6020 Salaries			6090 Travel expense reimbursement – home/workplace	
		6024 Managing director salaries of shareholders of limited liability company (GmbH)			6100 Social security, post-employment and other employee benefit costs	
	K	6026 Management bonuses paid to shareholder managers		Social security, post-employment and other employee benefit costs		6110 Statutory social security expenses
		6027 Managing director salaries				6118 Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income)
	G	6028 Remuneration of salaried partners, section 15 EStG (corresponds to special business income)				6120 Contributions to occupational health and safety agency
	K	6029 Management bonuses paid to employees				6130 Voluntary social benefits not subject to wage tax
		6030 Casual labour wages				6140 Cost of old age pensions
		6035 Wages for marginal part-time work				6147 Flat-rate tax on other benefits (e.g. direct insurance policies)
		6036 Flat-rate taxes for marginal part-time workers			6148 Cost of old-age pensions of salaried partners, section 15 EStG (corresponds to special business income)	
		6037 Flat-rate taxes for shareholder managers			6149 Post-employment benefit costs for shareholder managers	
	G	6038 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)			6150 Pension funds	
		6039 Flat-rate taxes for employees			6160 Employee benefit expenses	
		6040 Flat-rate tax on casual labour wages		6170 Other social security costs		
		6045 Tips	Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets		6171 Social security contributions for marginal part-time workers	
		6050 Salaries of spouses			6200 Amortisation of intangible fixed assets	
		6060 Voluntary social benefits subject to wage tax			6201 Amortisation of internally generated intangible fixed assets	
		6066 Voluntary non-cash benefits provided to marginal part-time workers			6205 Goodwill amortisation and write-downs	
		6067 Voluntary non-cash benefits provided to shareholder managers			6209 Goodwill write-downs	
	G	6068 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income)			6210 Write-downs of intangible fixed assets	
		6069 Flat-rate tax on other benefits (e.g. travel allowances)			6211 Write-downs of internally generated intangible fixed assets	
		6070 Sick pay supplements			6220 Depreciation of tangible fixed assets (excluding depreciation of motor vehicles and buildings)	
		6071 Non-cash benefits and services provided to marginal part-time workers			6221 Depreciation of buildings	
		6072 Non-cash benefits and services provided to employees			6222 Depreciation of motor vehicles	
		6073 Non-cash benefits and services provided to shareholder managers		6223 Depreciation of share of building attributable to home office		
	G	6074 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income)		6230 Write-downs of tangible fixed assets		
		6075 Employment agency subsidies (credit balances)		6231 Write-downs for extraordinary technical and economic wear and tear of buildings		
		6076 Expenses from change in provisions for vacation pay		6232 Write-downs for extraordinary technical and economic wear and tear of motor vehicles		
		6077 Expenses from change in provisions for vacation pay for shareholder-managers		6233 Write-downs for extraordinary technical and economic wear and tear of other assets		
		6078 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income)				

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure
Amortisation and write-downs of intangible fixed assets and depreciation and write-downs of tangible fixed assets	SB	6240 Write-downs of tangible fixed assets due to special tax rules	Other operating expenses (TC)		6304 Other regular operating expenses
				GK	6305 Occupancy costs
					6310 Rent (immovable property)
					6312 Rent/expenses for maintaining two residences (business owner)
	SB	6241 Accelerated tax depreciation, s. 7g(5) EStG (excluding motor vehicles)		K	6313 Remuneration of partners for rental and lease of their immovable property
	SB	6242 Accelerated tax depreciation, s. 7g(5) EStG (motor vehicles)		G	6314 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)
	SB	6243 Reduction in cost in accordance with section 7g(2) EStG (excl. motor vehicles)			6315 Real property leases (immovable property)
	SB	6244 Reduction in cost in accordance with section 7g(2) EStG (for motor vehicles)		GK	6316 Leases (immovable property)
		6250 Finance leases		GK	6317 Expenses for rented or leased immovable property that must be added back under trade tax law
		6260 Immediate write-off of low-value assets		GK	6318 Incidental rental and lease expenses, not added back for trade tax purposes
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation		6262 Depreciation and amortisation of capitalised low-value assets		G	6319 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)
		6264 Write-downs of assets (collective item)			6320 Heating
		6266 Write-downs of capitalised low-value assets			6325 Gas, electricity, water
		R 6268 (reserved account)			6330 Cleaning
		6270 Write-downs of other current assets (if unusually high)			6335 Maintenance of operating premises
		6272 Write-downs of current assets due to tax rules (unusually high)			6340 Levies for real property used for operating purposes
		6278 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)			6345 Other occupancy costs
		6279 Write-downs of finished goods and work in progress (if unusually high)		G	6348 Costs of home office (deductible portion)
		6280 Bad debt allowances (if unusually high)			6349 Costs of home office (non-deductible portion)
		6282 Bad debt allowances, 7% VAT (if unusually high)		GK	6350 Cost of real estate, operating
U	R 6282 (reserved account) -84		GK	6352 Cost of real estate, non-operating	
	R 6285 (reserved account)			6390 Non-cash benefits, donations, non-tax deductible	
U	AM 6286 Bad debt allowances, 19% VAT (if unusually high)		GK	6391 Non-cash benefits, donations for scientific and cultural purposes	
	R 6287 (reserved account) -88			6392 Non-cash benefits, donations for charitable purposes	
GK	6290 Allowances on receivables from corporations classified as long-term investees (if unusually high), s. 3c EStG/ s. 8b(3) KStG		GK	6393 Non-cash benefits, donations for church, religious and non-profit purposes	
K	6291 Allowances on receivables from shareholders and related parties (if unusually high), s. 8b(3) KStG		GK	6394 Non-cash benefits, donations to political parties	
	6300 Other operating expenses			6395 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation	
Other operating expenses (TC)		6302 Interim account for expenses in another country for which input tax reimbursement is possible		GK	R 6396 (reserved account)
		6303 Purchased services/third-party services		GK	6397 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation
					6398 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure
Other operating expenses (TC)		6400 Insurance premiums	Other operating expenses (TC)		6641 Other business expenses with limited deductibility (deductible portion)
		6405 Building insurance			6642 Other business expenses with limited deductibility (non-deductible portion)
		6410 Net insurance premium for future pension benefit liability		GK	6643 Small gifts
		6420 Contributions			6644 Non-deductible entertainment expenses
		6430 Other levies		GK	6645 Non-deductible business expenses from advertising and corporate hospitality expenses
		6436 Tax-deductible late filing penalties and administrative fines		GK	6650 Employee travel expenses
	GK	6437 Non-tax deductible late filing penalties and administrative fines			6660 Employee travel expenses, accommodation costs
		6440 Disabled persons equalisation levy			6663 Employee travel expenses, cost of travel
		6450 Building repairs and maintenance			6664 Employee travel expenses, additional subsistence costs
		6460 Repairs and maintenance of technical equipment and machinery			R 6665 (reserved account)
		6470 Repairs and maintenance of other equipment, operating and office equipment			6668 Employee mileage reimbursement
		6475 Addition to provision for internal expenses		G	6670 Business owner travel expenses
		6485 Repairs and maintenance of other equipment			6672 Business owner travel expenses (non-deductible portion)
		6490 Other repairs and maintenance			6673 Business owner travel expenses, cost of travel
		6495 Hardware and software maintenance expenses			6674 Business owner travel expenses, additional subsistence costs
	GK	6498 Operating leases movable assets for technical equipment and machinery			6680 Business owner travel expenses, accommodation costs and incidental travel expenses
		6500 Vehicle expenses			R 6685 (reserved account)
		6520 Motor vehicle insurance			-86
		6530 Current motor vehicle operating costs			6688 Travel between home and workplace and travel to family home (deductible portion)
		6540 Motor vehicle repairs			6689 Travel between home and workplace and travel to family home (non-deductible portion)
	GK	6550 Garage rent		G	6690 Travel between home and workplace and travel to family home (credit balance)
	GK	6560 Operating leases (motor vehicles)			6691 Additional subsistence expenses in connection with maintaining two residences (business owner)
		6570 Other motor vehicle expenses			6700 Selling and distribution expenses
		6580 Road tolls			6710 Packaging materials
		6590 Motor vehicle expenses for private vehicles used for business purposes			6740 Outgoing freight
		6595 Third-party vehicle expenses			6760 Transport insurance
		6600 Advertising costs			6770 Selling commissions
		6605 Giveaways			6780 Third-party services (distribution)
		6610 Gifts, deductible, without s. 37b EStG			6790 Warranty expenses
		6611 Non-cash benefits to third parties, deductible, s. 37b EStG			6800 Postage
		6612 Flat-rate taxes on gifts and non-cash benefits, deductible			6805 Telephone
	GK	6620 Gifts, non-deductible, without s. 37b EStG			6810 Fax and Internet costs
	GK	6621 Gifts, non-deductible, with s. 37b EStG			6815 Office supplies
	GK	6622 Flat-rate taxes on non-cash benefits and gifts, non-deductible			6820 Newspapers, books (specialist literature)
		6625 Gifts used exclusively for operating purposes			6821 Training costs
		6629 Non-cash benefits, with s. 37b EStG			6822 Voluntary social benefits
		6630 Corporate hospitality expenses		G	6823 Remuneration of partners, section 15 EStG (corresponds to special business income)
		6640 Entertainment expenses			

Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure		
Other operating expenses (TC)	G	6824 Liability compensation paid to partners, section 15 EStG (corresponds to special business income)	Other operating expenses (TC)	GK	6890 Revenue from sales of intangible fixed assets (book loss)		
		6825 Legal and consulting costs			6891 Revenue from sales of long-term financial assets (book loss)		
		6827 Period-end closing and audit costs			6892 Revenue from sales of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (book loss)		
		6830 Bookkeeping costs			6895 Disposals of tangible fixed assets (net carrying amount for book loss)		
		K			6833 Remuneration paid to shareholders for rental or lease of their movable property	6896 Disposals of intangible fixed assets (net carrying amount for book loss)	
					6834 Remuneration paid to partners for rental or lease of their movable property, section 15 EStG (corresponds to special business income)	6897 Disposals of long-term financial assets (net carrying amount for book loss)	
		GK			6835 Rent of fixtures and fittings (movable assets)	GK	6898 Disposals of long-term financial assets, section 3 no. 40 EStG/section 8b(3) KStG (net carrying amount for book loss)
		GK			6836 Leases (movable assets)		6900 Losses on disposal of fixed assets
		GK			6837 Expenses for temporary transfer of rights (licences, concessions)	GK	6903 Losses on disposal of shares in corporations (long-term financial assets), section 3 no. 40 EStG/section 8b(3) KStG
		GK			6838 Expenses for rented or leased movable assets that must be added back under trade tax law		6905 Losses on disposal of current assets (excluding inventories)
	GK	6840 Operating leases of movable assets for operating and office equipment	GK	6906 Losses on disposal of current assets (excluding inventories), section 3 no. 40 EStG/section 8b(3) KStG			
		6845 Tools and minor equipment		6907 Disposal of current assets under section 4(3) sentence 4 EStG			
	GK	6850 Other operating supplies	GK	6908 Disposal of current assets, section 3 no. 40 EStG/section 8b(3) KStG under section 4(3) sentence 4 EStG			
		6854 Refunds by co-operatives to members		6910 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)			
	GK	6855 Incidental monetary transaction costs	GK	6912 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)			
		6856 Expenses from shares in corporations, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG		6918 Expenses from the purchase of treasury shares			
	GK	6857 Costs to sell, section 3 no. 40 EStG/section 8b(2) KStG	GK	6920 Transfers to global valuation allowance on receivables			
		6859 Environmental remediation and waste disposal expenses		6922 Transfers to tax reserve under s. 6b(3) EStG			
	K	6860 Non-deductible input tax	K	6923 Transfer to specific valuation allowance on receivables			
		6865 Non-deductible input tax, 7%		6924 Transfers to tax reserve under s. 6b(10) EStG			
	K	6871 Non-deductible input tax, 19%	K	6927 Transfers to tax reserves			
		6875 Non-deductible half of supervisory board remuneration		6928 Transfers to replacement reserve under R.6.6 EStR			
	K	6876 Deductible supervisory board remuneration	K	6929 Transfers to tax reserve under s. 4g EStG			
		6880 Currency translation losses		6930 Bad debt allowances (normal amount)			
	K	6881 Currency translation losses (not s. 256a HGB)	K	AM 6931 Bad debt allowances, 7% VAT (normal amount)			
		6883 Expenses from remeasurement of cash funds					
	U	AM 6884 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1a UStG (book loss)	U				
	U	AM 6885 Revenue from sales of tangible fixed assets, 19% VAT (book loss)					
	R	6886 (reserved account) -87					
	U	AM 6888 Revenue from sales of tangible fixed assets, tax-exempt, section 4 no. 1b UStG (book loss)					
		6889 Revenue from sales of tangible fixed assets (book loss)					



Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure	Balance sheet / profit and lost item	Program linkage	6 Operating Expenditure
Other operating expenses (TC)	U	AM 6932 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)			
	U	AM 6933 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 7% VAT (normal amount)			
		R 6934 (reserved account)			
		R 6935 (reserved account)			
	U	AM 6936 Bad debt allowances, 19% VAT (normal amount)			
		R 6937 (reserved account)			
	U	AM 6938 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation, 19% VAT (normal amount)			
		R 6939 (reserved account)			
		6960 Prior-period expenses			
		6967 Other regular non-operating expenses			
	GK	6968 Other non-deductible expenses			
		6969 Other infrequent expenses			
		6970 Imputed business owner's remuneration			
		6972 Imputed rent/leasing expenses			
		6974 Imputed interest			
		6976 Imputed depreciation, amortisation and write-downs			
		6978 Imputed business risks			
		6979 Imputed wages for non-compensated employees			
		6980 Allocated imputed business owner's remuneration			
		6982 Allocated imputed rental and lease payments			
		6984 Allocated imputed interest			
		6986 Allocated imputed depreciation, amortisation and write-downs			
		6988 Allocated imputed business risks			
		6989 Allocated imputed wages for non-compensated employees			
		6990 Cost of sales			
		6992 Administrative expenses			
		6994 Selling expenses			
		6999 Contra account 6990-6998			

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
Income from long-term equity investments	GK	7000 Income from long-term equity investments	Other interest and similar income	K	7109 Other interest and similar income from affiliated companies
		7004 Income from investments in partnerships (affiliated companies), s. 9 GewStG or s. 18 EStG			7110 Other interest income
		7005 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1) KStG			7115 Income from other securities and short-term loans
		7006 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG			7119 Other interest income from affiliated companies
		7008 Profit shares from industrial or self-employed partnerships, s. 9 GewStG or s. 18 EStG			7120 Income similar to interest income
		7009 Income from long-term equity investments in affiliated companies			7128 Interest income from early repayment of increased corporate income tax amount, section 38 KStG
		7010 Income from other securities and long-term loans			7129 Income similar to interest income from affiliated companies
		7011 Income from long-term loans			7130 Discounts received
		7012 Income from long-term loans to affiliated companies			7139 Discounts received from affiliated companies
		7013 Income from shares in partnerships (long-term financial assets)			7140 Tax-exempt interest income from discounting of provisions
Income from other securities and long-term loans	GK	7014 Income from shares in corporations (long-term equity investments), s. 3 no. 40 EStG/ s. 8b(1,4) KStG	Other interest and similar income or Interest and similar expenses	GK	7141 Interest income from the discounting of liabilities
		7015 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG (domestic corporations)			7142 Interest income from the discounting of provisions
		7016 Income from shares in partnerships (affiliated companies)			7143 Interest income from the discounting of provisions for pensions and similar/comparable obligations
		7017 Income from other long-term securities of corporations (affiliated companies)			7144 Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
		7018 Income from other long-term securities of partnerships (affiliated companies)			7145 Income from assets for offsetting in accordance with section 246(2) HGB
		7019 Income from other securities and long-term loans, from affiliated companies			7190 Income from loss absorption
		7020 Interest and dividend income			7192 Income from profits received under a profit pooling agreement
		7030 Compensation payments received as an outside shareholder			7194 Income from profits received under a profit and loss transfer or partial profit transfer agreement
		7100 Other interest and similar income			7200 Write-downs of long-term financial assets (permanent)
		R 7102 (reserved account)			7201 Write-downs of long-term financial assets (not permanent)
Other interest and similar income	GK	7103 Income from shares in corporations (current assets), s. 3 no. 40 EStG/ s. 8b(1,4) KStG	Write-downs of long-term financial assets and securities classified as current assets	GK	7204 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)
		7104 Income from shares in corporations (affiliated companies), s. 3 no. 40 EStG/ s. 8b(1) KStG			7207 Write-downs of long-term financial assets - affiliated companies
		7105 Interest income s. 233a AO, taxable			7208 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG 8)
		7106 Interest income s. 233a AO, tax-exempt (Schedule A KSt)			7210 Write-downs of securities classified as current assets
		7107 Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt			

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
Write-downs of long-term financial assets and securities classified as current assets	GK	7214 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG	Interest and similar expenses	GK	7329 Interest expenses on long-term liabilities to affiliated companies
		7217 Write-downs of securities classified as current assets - affiliated companies			7330 Expenses similar to interest expenses
	SB	7250 Write-downs of long-term financial assets due to section 6b EStG reserve		GK	7339 Expenses similar to interest expenses to affiliated companies
	SB	7255 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG		GK	7340 Discount expenses
Interest and similar expenses	GK	7300 Interest and similar expenses		GK	7349 Discount expenses to affiliated companies
	GK	7302 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG		GK	7350 Interest and similar expenses, sections 3 no. 40, 3c EStG/section 8b(1,4) KStG
	GK	7303 Tax-deductible other incidental charges related to taxes		GK	7351 Interest and similar expenses to affiliated companies, sections 3 no. 40, 3c EStG/section 8b(1) KStG
	GK	7304 Non-tax-deductible other incidental charges related to taxes			7355 Loan commissions and administrative cost contributions
	GK	7305 Interest expenses as per Sect. 233a of the German Fiscal Code, deductible			7360 Interest cost included in additions to pension provisions
	GK	7306 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible			7361 Interest expenses from the discounting of liabilities
	K	7307 Interest on discounting of increased corporate income tax amount section 38 KStG			7362 Interest expenses from the discounting of provisions
	GK	7308 Interest expenses as per Sect. 233a of the German Fiscal Code, non-deductible	Interest and similar expenses or Other interest and similar income	HB	7363 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations
	GK	7309 Interest expenses to affiliated companies		HB	7364 Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
	GK	7310 Interest expenses on short-term debt			7365 Expenses from assets for offsetting in accordance with section 246(2) HGB
	GK	7311 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, deductible	Interest and similar expenses	GK	7366 Interest expenses from the discounting of provisions, non-tax-deductible
	G	7313 Non-deductible interest on long-term debt under section 4(4a) EStG (add-back)	Cost of loss absorption (parent)	GK	7390 Cost of loss absorption
	K	7316 Interest on shareholder loans	Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements		7392 Profit transferred on the basis of a profit pooling agreement
	K	7317 Interest to shareholders with an equity interest of more than 25% or their related parties			
	GK	7318 Interest on receivables and payables accounts		K	7394 Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
	GK	7319 Interest expenses on short-term liabilities to affiliated companies	Profit transferred on the basis of profit pooling, profit and loss transfer, or partial profit transfer agreements or Loss transfer	GK	7399 Transferred profit shares (debit balance) / balanced shares of loss (credit balance) of silent partnership, section 8 GewStG
	GK	7320 Interest expense on long-term debt			R 7400 (reserved account)
	GK	7323 Amortisation of discount used for financing	Other operating income (TC)		R 7401 (reserved account)
	GK	7324 Amortisation of discount for financing fixed assets			R 7450 (reserved account)
	GK	7325 Interest expenses for buildings classified as operating assets			7451 Gains from mergers and reorganisations
	GK	7326 Borrowing costs for fixed assets		K	R 7452 (reserved account)
	GK	7327 Annuities and recurrent payments			R 7453 (reserved account)
	G	7328 Interest expenses for the provision of capital by partners, section 15 EStG (corresponds to special business income)			7454 Gain on disposal or discontinuation of business activities, net of tax

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
Other operating income (TC)	HBÜ	7460 Income from the application of transitional provisions R 7461 (reserved account) R 7462 (reserved account) R 7463 (reserved account)	Other taxes		7650 Other taxes 7675 Excise taxes (other taxes) 7678 Eco tax 7680 Land tax 7685 Motor vehicle tax 7690 Backpayments of other taxes for prior years 7692 Refunds of other taxes for prior years 7694 Income from reversal of provisions for other taxes
Other operating expenses (TC)	HBÜ	7464 Income from the application of transitional provisions (deferred taxes) R 7500 (reserved account) R 7501 (reserved account) R 7550 (reserved account)	Retained profits or accumulated losses brought forward		7700 Retained profits brought forward after appropriation of net profit F 7705 Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts) 7720 Accumulated losses brought forward after appropriation of net profit F 7725 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
	K	7551 Losses from mergers and reorganisations 7552 Losses from extraordinary damage 7553 Restructuring and reorganisation costs 7554 Losses from disposal or discontinuation of business activities, net of tax	Withdrawals from capital reserves		7730 Withdrawals from capital reserves 7735 Withdrawals from legal reserve
	HBÜ	7560 Expenses from the application of transitional provisions	Withdrawals from revenue reserves, of which from legal reserve		7740 Withdrawals from special reserves for capitalised own shares 7743 Withdrawals from reserve for shares in a parent or majority investor
	HBÜ	7561 Expenses from the application of transitional provisions (provisions for pensions) R 7562 (reserved account)	Withdrawals from reserve for shares in a parent or majority investor		7744 Withdrawals from other revenue reserves (co-operatives) 7745 Withdrawals from reserves provided for by the articles of association 7750 Withdrawals from other revenue reserves F 7751 Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)
	HBÜ	7563 Expenses from the application of transitional provisions (deferred taxes)	Withdrawals from reserves provided for by the articles of association		7755 Income from capital decrease 7760 Appropriation to capital reserves under the rules governing simplified capital decreases 7765 Appropriation to legal reserve
Taxes on income	K	7600 Corporate income tax	Withdrawals from other revenue reserves		7770 Transfers to special reserves for capitalised own shares
Taxes on income or Taxes on income	K	7603 Corporate income tax for prior years	Income from capital decrease	K	7773 Transfers to reserve for shares in a parent or majority investor
Taxes on income	K	7604 Corporate income tax refunds for prior years	Appropriation to capital reserves under the rules governing simplified capital decreases		
	K	7607 Solidarity surcharge refunds for prior years	Appropriation to legal reserve		
	K	7608 Solidarity surcharge	Transfers to reserve for shares in a parent or majority investor		
Taxes on income or Taxes on income	K	7609 Solidarity surcharge for prior years			
Taxes on income	GK	7610 Trade tax			
	GK	7630 Withholding tax on investment income, 25%			
	GK	7633 Allowable solidarity surcharge on withholding tax on investment income, 25%			
	GK	7638 Foreign tax on DTA income exempt from domestic taxation			
	GK	7639 Credit/ deduction of foreign withholding tax R 7640 (reserved account)			
Taxes on income or Taxes on income	GK	7641 Backpayments and refunds of trade tax for prior years, section 4(5b) EStG			
Taxes on income	GK	7642 (reserved account) 7643 Income from reversal of provisions for trade tax, section 4(5b) EStG R 7644 (reserved account)			
	HB	7645 Expenses from additions to and reversals of deferred taxes			
	GK	7646 Expenses from additions to provisions for taxes for tax deferral (BStBK)			
	GK	7648 Income from reversal of provisions for taxes for tax deferral (BStBK)			
	HB	7649 Income from additions to and reversals of deferred taxes			

Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure	Balance sheet / profit and lost item	Program linkage	7 Other Revenue und Expenditure
Appropriation to reserves provided for by the articles of association Appropriation to other revenue reserves		7775 Appropriation to reserves provided for by the articles of association  7780 Appropriation to other revenue reserves  F 7781 Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)  7785 Transfers to other revenue reserves (co-operatives)  7790 Advance distribution			
Advance distribution/distribution resolved for the financial year		7795 Balance carried forward (income statement)			
Carried forward		7800 (free text)			
Other operating expenses (TC)		-99 R 7900 (reserved account)			

Balance sheet / profit and lost item	Program linkage	8	Balance sheet / profit and lost item	Program linkage	8
Other operating expenses (TC)		8000 (free text) -99			

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
Capital share of limited partners		S 9000 Balances brought forward, G/L accounts	Capital shares of general partners		F 9146 General partner variable capital - transfer of reserve under section 6b EStG
		F 9001 Balances brought forward -07	Capital share of limited partners		F 9147 Limited partner variable capital - transfer of reserve under section 6b EStG
		S 9008 Balances brought forward, receivables	Capital shares of general partners		R 9148 (reserved account) -49
		S 9009 Balances brought forward, payables	Capital shares of general partners		F 9150 Fixed capital - other capital account adjustments, general partner
		R 9060 (reserved account)	Capital shares of general partners		F 9151 Variable capital - other capital account adjustments, general partner
		R 9069 (reserved account)	Capital shares of general partners		F 9152 Accumulated loss carryforward account - other capital account adjustments, general partner
		F 9070 Open items, 2000	Capital shares of general partners		F 9153 Capital account III - other capital account adjustments, general partner
		F 9071 Open items, 2001	Capital shares of general partners		F 9154 Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner
		F 9072 Open items, 2002	Capital shares of general partners		F 9155 Allocation account for call obligations - other capital account adjustments, general partner
		F 9073 Open items, 2003	Capital shares of general partners		R 9156 (reserved account) -59
		F 9074 Open items, 2004	Capital shares of general partners		F 9160 Limited partner capital - other capital account adjustments, limited partner
		F 9075 Open items, 2005	Capital shares of general partners		F 9161 Variable capital - other capital account adjustments, limited partner
		F 9076 Open items, 2006	Capital shares of general partners		F 9162 Loss adjustment account - other capital account adjustments, limited partner
		F 9077 Open items, 2007	Capital shares of general partners		F 9163 Capital account III - other capital account adjustments, limited partner
		F 9078 Open items, 2008	Capital shares of general partners		F 9164 Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner
		F 9079 Open items, 2009	Capital shares of general partners		F 9165 Allocation account for call obligations - other capital account adjustments, limited partner
		F 9080 Open items, 2010	Capital shares of general partners		R 9166 (reserved account) -69
		F 9081 Open items, 2011	Capital shares of general partners		F 9170 Fixed capital - transfers, general partner
		F 9082 Open items, 2012	Capital shares of general partners		F 9171 Variable capital - transfers, general partner
		F 9083 Open items, 2013	Capital shares of general partners		F 9172 Accumulated loss carryforward account - transfers, general partner
		F 9084 Open items, 2014	Capital shares of general partners		F 9173 Capital account III - transfers, general partner
		F 9085 Open items, 2015	Capital shares of general partners		F 9174 Unpaid uncalled contributions to general partner capital - transfers, general partner
		F 9086 Open items, 2016	Capital shares of general partners		F 9175 Allocation account for call obligations - transfers, general partner
		F 9087 Open items, 2017	Capital shares of general partners		R 9176 (reserved account) -79
		F 9088 Open items, 2018	Capital shares of general partners		F 9180 Limited partner capital - transfers, limited partner
		R 9089 (reserved account)	Capital shares of general partners		
		F 9090 Aggregate carryforwards account	Capital shares of general partners		
		R 9091 (reserved account)	Capital shares of general partners		
		R 9092 (reserved account)	Capital shares of general partners		
		R 9093 (reserved account)	Capital shares of general partners		
		R 9094 (reserved account)	Capital shares of general partners		
		R 9095 (reserved account)	Capital shares of general partners		
		R 9096 (reserved account)	Capital shares of general partners		
		R 9097 (reserved account)	Capital shares of general partners		
		R 9098 (reserved account)	Capital shares of general partners		
		F 9101 Selling days	Capital shares of general partners		
		F 9102 Number of cash customers	Capital shares of general partners		
		F 9103 Number of employees	Capital shares of general partners		
		F 9104 Unpaid persons	Capital shares of general partners		
		F 9105 Sales staff	Capital shares of general partners		
	F 9106 Business premises m2	Capital shares of general partners			
	F 9107 Sales area m2	Capital shares of general partners			
	F 9116 Number of invoices	Capital shares of general partners			
	F 9117 Number of credit customers, monthly	Capital shares of general partners			
	F 9118 Number of credit customers, cumulative	Capital shares of general partners			
	9120 Expansion investments	Capital shares of general partners			
	F 9130 .	Capital shares of general partners			
	F 9131 .	Capital shares of general partners			
	9135 Orders received in financial year	Capital shares of general partners			
	9140 Order books	Capital shares of general partners			
	F 9141 Limited partner variable capital	Capital shares of general partners			
	F 9142 Variable capital - limited partner share	Capital shares of general partners			
	R 9143 (reserved account) -45	Capital shares of general partners			

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
Capital share of limited partners		F 9181 Variable capital - transfers, limited partner			9270 Contra account for 9271-9279 (debit entries)
		F 9182 Loss adjustment account - transfers, limited partner			9271 Contingent liabilities from the issuance and transfer of bills
		F 9183 Capital account III - transfers, limited partner			9272 Contingent liabilities to affiliated companies/associates from issuance and transfer of bills
Uncalled capital of limited partners		F 9184 Unpaid uncalled contributions to limited partner capital - transfers, limited partner			9273 Contingent liabilities from guarantees, bill and cheque guarantees
		F 9185 Allocation account for call obligations - transfers, limited partner			9274 Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees
Capital share of limited partners		R 9186 (reserved account) -88			9275 Contingent liabilities from warranties
		9189 Allocation account for transfers between partner capital accounts			9276 Contingent liabilities to affiliated companies/associates from warranties
		F 9190 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118			9277 Contingent liabilities from the granting of security for third-party liabilities
		9199 Contra account for accounts 9120, 9135-9140			9278 Contingent liabilities to affiliated companies/associates from the granting of security for third-party liabilities
		F 9200 Number of employees			9279 Contingent liabilities from assets held in trust
		F 9201 Statistical accounts for balance sheet/ management accounting ratios and indicators			9280 Contra account for 9281-9284
		F 9209 Contra account for 9200			9281 Obligations arising from rental agreements and leases
		9210 Direct labour costs			9282 Obligations to affiliated companies arising from rental agreements and leases
		9219 Contra account for 9210			9283 Other obligations under section 285 no. 3a HGB
	HB	F 9220 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)			9284 Other obligations to affiliated companies under section 285 no. 3a HGB
	HB	F 9221 Subscribed capital in Euros (art. 42(3) s. 2 EGHGB)			9285 Difference of discounting of post-employment benefit obligations under section 253 (6) HGB (credit balance)
	HB	F 9229 Contra account for 9220-9221			9286 Contra account for 9285
		R 9230 (reserved account)			9287 Interest for postings via receivables, section 4(3) EStG
		R 9232 (reserved account)			9288 Dunning fees for postings via receivables, section 4(3) EStG
		R 9234 (reserved account)			9289 Contra account for 9287 and 9288
		R 9239 (reserved account)			9290 Statistical account for tax-exempt out-of-pocket expenses
		9240 Investment liabilities in trade payables		HB	9291 Contra account for 9290
		9241 Investment liabilities from tangible fixed asset purchases in trade payables			9292 Statistical account for third-party funds
		9242 Investment liabilities from intangible fixed asset purchases in trade payables		HB	9293 Contra account for 9292
		9243 Investment liabilities from long-term financial asset purchases in trade payables		EÜR	9295 Contributions by silent partners
		9244 Contra account for accounts 9240-9243		EÜR	
		9245 Receivables from tangible fixed asset sales in other assets		EÜR	9297 Tax adjustment item
		9246 Receivables from intangible fixed asset sales in other assets			F 9300 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9247 Receivables from long-term financial asset sales in other assets			F 9326 Statistical accounts for balance sheet/ management accounting ratios and indicators
		9249 Contra account for accounts 9245-9247			F 9346 Statistical accounts for balance sheet/ management accounting ratios and indicators
		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			
			Trade payables		
			Other liabilities		
			Contributions by silent partners	GK	
			tax adjustment item, e.g. after tax audit	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
		F 9357 Statistical accounts for balance sheet/ management accounting ratios and indicators -60	Liabilities to limited partners or Receivables from limited partners	HB	F 9570 Allocation to account 2070 - 79 79, lp
		F 9365 Statistical accounts for balance sheet/ management accounting ratios and indicators -67	Capital shares of general partners		F 9580 Allocation to account 9820 - 89 29, gp
		F 9371 Statistical accounts for balance sheet/ management accounting ratios and indicators -72	Unpaid contributions to subscribed capital of limited partners		F 9590 Allocation to account 0080 - 99 89, lp
		9390 Account for special accounting standards (values 1)	Credits to shareholder capital accounts		F 9600 Name of partner, gp - 09
		9391 Account for special accounting standards (values 2)			F 9610 Remuneration of work - 19 performed, gp
		9392 Account for special accounting standards (values 3)			F 9620 Management bonus, gp - 29
		9393 Account for special accounting standards (values 4)			F 9630 Loan interest, gp - 39
		9394 Contra account for special accounting standards (values)			F 9640 Transfer for use, gp - 49
		F 9395 Account for special accounting standards (quantity 1)			F 9650 Other remuneration, gp - 59
		F 9396 Account for special accounting standards (quantity 2)			F 9660 Other remuneration, gp - 69
		F 9397 Account for special accounting standards (quantity 3)			F 9670 Other remuneration, gp - 79
		F 9398 Account for special accounting standards (quantity 4)			F 9680 Other remuneration, gp - 89
		F 9399 Contra account for special accounting standards (quantity)			F 9690 Residual allocation, gp - 99
Capital share of limited partners		F 9400 Private withdrawals, general, lp - 09			F 9700 Name of partner, lp - 09
		F 9410 Private taxes, lp - 19			F 9710 Remuneration of work - 19 performed, lp
		F 9420 Special personal deductions, - 29 partly deductible, lp			F 9720 Management bonus, lp - 29
		F 9430 Special personal deductions, - 39 fully deductible, lp			F 9730 Loan interest, lp - 39
		F 9440 Non-cash benefits, donations, - 49 lp			F 9740 Transfer for use, lp - 49
		F 9450 Extraordinary expenses, lp - 59			F 9750 Other remuneration, lp - 59
		F 9460 Cost of real estate, lp - 69			F 9760 Other remuneration, lp - 69
		F 9470 Income from real estate, lp - 79			F 9770 Other remuneration, lp - 79
		F 9480 Non-cash withdrawals, lp - 89			F 9780 Allocation to account 9840 - 89 49, lp
		F 9489 Non-cash withdrawals, lp10	Capital share of limited partners		F 9790 Remaining allocation, lp - 99
		F 9490 Private contributions, lp - 99	Credits to shareholder capital accounts		R 9800 Reconciliation total account for -01 the import of accounting records
Capital shares of general partners		F 9500 Allocation to account 2000 - 09 09, gp			F 9802 Collectively held reserves - other capital account adjustments
		F 9510 Allocation to account 2010 - 19 19, gp	Reserves (partnerships)		F 9803 Retained profits/ accumulated losses brought forward - other capital account adjustments
Liabilities to general partners or Receivables from general partners	HB	F 9520 Allocation to account 2020 - 29 29, gp			F 9804 Collectively held reserves - transfers
Capital shares of general partners		F 9530 Allocation to account 9810 - 39 19, gp			F 9805 Retained profits/ accumulated losses brought forward - transfers
Unpaid contributions to subscribed capital of general partners		F 9540 Allocation to account 0060 - 49 69, gp	Reserves (partnerships)		F 9806 Attributable share of net income/net loss for financial year - per partner
Capital share of limited partners		F 9550 Allocation to account 2050 - 59 59, lp		SB	
		F 9560 Allocation to account 2060 - 69 69, lp			

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
	[SB]	F 9807 Attributable share of net retained profits/net accumulated losses - per partner		[EÜR]	9895 Contra account 9893-9894 for allocation of VAT (cash basis accounting)
	[SB]	F 9808 Contra account for attributable share of net income/net loss for financial year		[EÜR]	9896 Input tax in liabilities at general VAT rate (cash basis accounting)
	[SB]	F 9809 Contra account for attributable share of net retained profits/net accumulated losses		[EÜR]	9897 Input tax in liabilities at reduced VAT rate (cash basis accounting)
Capital shares of general partners		F 9810 Capital accounts III, gp - 19		[EÜR]	9899 Contra account 9896-9897 for allocation of input tax (cash basis accounting)
		F 9820 Accumulated loss carryforward - 29 account, gp		[EÜR]	9910 Contra account for reduction in withdrawals, section 4(4a) EStG
		F 9830 Allocation account for call - 39 obligations, gp		[EÜR]	9911 Reduction in withdrawals, section 4(4a) EStG (credit balance)
Capital share of limited partners		F 9840 Capital accounts III, lp - 49		[EÜR]	9912 Increase in withdrawals, section 4(4a) EStG
		F 9850 Allocation account for call - 59 obligations, lp		[EÜR]	9913 Contra account for increase in withdrawals, section 4(4a) EStG (credit balance)
Call obligations of limited partners arising from share of loss not covered by capital contributions		F 9860 Call obligations of general partners, gp - 69		[SB] GK	9916 Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)
Call obligations of general partners arising from share of loss not covered by capital contributions		F 9870 Call obligations of limited partners, lp - 79		[SB] GK	9917 Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)
Special reserve for capitalised own shares		9880 Special reserve for capitalised own shares		[SB] K	9918 Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet
Special reserve for recognised accounting conveniences (commercial partnerships)		R 9882 (reserved account)		[SB] K	9919 Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet
		F 9883 Withdrawals by general partners not covered by capital contributions	Trade receivables		9960 Valuation adjustment, trade receivables
		F 9884 Withdrawals by limited partners not covered by capital contributions	Other liabilities		9961 Valuation adjustment, other liabilities
		F 9885 Allocation account for withdrawals by general partners not covered by capital contributions	Cash-in-hand, central bank balances, bank balances and cheques		9962 Valuation adjustment, bank balances
		F 9886 Allocation account for withdrawals by limited partners not covered by capital contributions	Liabilities to banks		9963 Valuation adjustment, liabilities to banks
		9887 Partners' tax expense	Trade payables		9964 Valuation adjustment, trade payables
		9889 Contra account for 9887	Other receivables and other assets		9965 Valuation adjustment, other assets
	[SB]	9890 Statistical account for profit markup under sections 6b, 6c EStG (credit balance)		[SB] GK	9970 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	[SB] GK	9891 Statistical account for profit markup under sections 6b, 6c EStG (debit balance) - Contra account for 9890		[SB]	9971 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
Reserves (partnerships)		F 9892 Change of collectively held reserves (contributions/withdrawals)		[SB] GK	9972 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)
	[EÜR]	9893 VAT in receivables at general VAT rate (cash basis accounting)		[SB]	9973 Add-back of investment deduction section 7g (2) EStG from previous tax years, off-balance sheet (debit balance) - contra account for 9972, 9916, 9917
	[EÜR]	9894 VAT in receivables at reduced VAT rate (cash basis accounting)			

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
<div data-bbox="70 815 252 891" style="border: 1px solid black; padding: 2px;">Credits to shareholder capital accounts</div> <div data-bbox="70 949 252 1025" style="border: 1px solid black; padding: 2px;">Credits to shareholder capital accounts</div>	<div data-bbox="264 188 351 219" style="border: 1px solid black; padding: 2px;">SB</div> K <div data-bbox="264 264 351 295" style="border: 1px solid black; padding: 2px;">SB</div> <div data-bbox="264 394 351 425" style="border: 1px solid black; padding: 2px;">SB</div> G <div data-bbox="264 470 351 501" style="border: 1px solid black; padding: 2px;">SB</div> <div data-bbox="264 577 351 609" style="border: 1px solid black; padding: 2px;">SB</div> G <div data-bbox="264 654 351 685" style="border: 1px solid black; padding: 2px;">SB</div> <div data-bbox="264 1025 351 1057" style="border: 1px solid black; padding: 2px;">HB</div> GK <div data-bbox="264 1178 351 1209" style="border: 1px solid black; padding: 2px;">HB</div>	9974 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year 9975 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919 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 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 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 9985 Contra account for 9984 9986 Profit attributable to debt 9987 Retrospective restatement 9989 Contra account for 9986 - 9988 9990 Income of exceptional size or incidence 9991 Income (aperiodic) 9992 Income of exceptional size or incidence (aperiodic) 9993 Expenses of exceptional size or incidence 9994 Expenses (aperiodic) 9995 Expenses of exceptional size or incidence (aperiodic) 9998 Contra account for 9990-9997			

