

Abakion Go Chart of Accounts

Niveau	Account Number	Account Name	Type
0	10000	INCOME STATEMENT	Income Statement
1	11000	Revenue	Income Statement
2	11100	Sales of Retail	Income Statement
3	11210	Revenue, Items - Dom.	Income Statement
3	11220	Revenue, Items - EU	Income Statement
3	11230	Revenue, Items - Export	Income Statement
3	11500	Re-invoicing	Income Statement
3	11600	Discount Granted	Income Statement
2	11995	Total Sales of Retail	Income Statement
2	12100	Sales of Resources	Income Statement
3	12200	Sales - Dom.	Income Statement
3	12300	Sales - EU	Income Statement
3	12400	Sales - Export	Income Statement
3	12500	Discount Granted	Income Statement
3	12600	Job Sales Applied, Resources	Income Statement
3	12700	Job Sales Adjmt., Resources	Income Statement
2	12995	Total Sales of Resources	Income Statement
2	13100	Sales of Jobs	Income Statement
3	13200	Sales, Jobs	Income Statement
3	13300	Sales, Other Job Expenses	Income Statement
3	13400	Discount Granted	Income Statement
3	13700	Job Sales Applied, Items	Income Statement
3	13800	Job Sales Adjmt., Items	Income Statement
2	13995	Total Sales of Jobs	Income Statement
1	19995	Total Revenue	Income Statement
1	20000	Item cost	Income Statement
2	21100	Cost of Retail	Income Statement
3	21210	COGS, Items - Dom.	Income Statement
3	21220	COGS, Items - EU	Income Statement
3	21230	COGS, Items - Export	Income Statement
3	21410	Purchase - Dom.	Income Statement
3	21420	Purchase - EU	Income Statement
3	21430	Purchase - Export	Income Statement
3	21500	Disc. Received, Retail	Income Statement
3	21550	Delivery Expenses, Retail	Income Statement
3	21555	Freight expenses purchase	Income Statement
3	21560	Job Cost Applied, Items	Income Statement
3	21570	Job Cost Adjmt., Items	Income Statement
3	21590	Direct Cost Applied	Income Statement
3	21600	Overhead Applied	Income Statement
3	21610	Purchase Variance	Income Statement
3	21700	Inventory Adjmt., Retail	Income Statement
2	21995	Total Cost of Retail	Income Statement
1	24995	Total Cost	Income Statement
1	24997	GROSS PROFIT 1	Income Statement
1	25000	Direct Capacity Cost	Income Statement
2	25100	Transport Charges	Income Statement
3	25105	Forwarding Agents	Income Statement
3	25110	Shipping	Income Statement
2	25195	Transport Charges Total	Income Statement
2	25200	Cost of Resources	Income Statement
3	25205	Job Costs	Income Statement
3	25210	Job Cost Applied, Resources	Income Statement
3	25220	Job Cost Adjmt., Resources	Income Statement
2	25295	Total Cost of Resources	Income Statement
2	25600	Warehousing Costs	Income Statement
2	25605	Machinery	Income Statement
2	25610	Packaging	Income Statement
2	25615	Small Acquisitions, Inventory	Income Statement
2	25695	Warehousing Cost Total	Income Statement
2	25700	Manufacturing Variance	Income Statement
3	25705	Material Variance	Income Statement
3	25710	Capacity Variance	Income Statement
3	25715	Subcontracted Variance	Income Statement
3	25720	Capacity Overhead Variance	Income Statement

3	25725	Manufacturing Overhead Variance	Income Statement
2	25730	Total Manufacturing Variance	Income Statement
2	25760	Other Capacity Cost	Income Statement
2	25765	Other Capacity Cost	Income Statement
2	25770	Total Other Capacity Cost	Income Statement
1	25795	Total Direct Capacity Cost	Income Statement
1	29995	GROSS PROFIT 2	Income Statement
1	30000	Sales & Marketing Expenses	Income Statement
2	31000	Sales Expenses	Income Statement
3	31005	Entertainment and PR	Income Statement
3	31010	Travel	Income Statement
3	31035	Parking	Income Statement
3	31040	Accommodation	Income Statement
3	31050	Consumptions	Income Statement
2	31195	Total Selling Expenses	Income Statement
2	32000	Marketing	Income Statement
3	32005	Advertising	Income Statement
3	32010	Seminars & Conferences	Income Statement
3	32015	Marketing Costs	Income Statement
2	32025	Marketing Total	Income Statement
2	33000	Product Development	Income Statement
2	33005	Product Development	Income Statement
2	33095	Total Product Development	Income Statement
1	39995	Total Cost	Income Statement
1	39998	PROFIT AFTER SALES AND MARKETING	Income Statement
1	40000	Operating Expenses	Income Statement
2	40005	Reconciliation Salaries	Income Statement
2	40010	AM-income	Income Statement
2	40015	Non AM-income, A-income	Income Statement
2	40020	ATP, employee	Income Statement
2	40025	Pension, employee	Income Statement
2	40030	Taxable free car	Income Statement
2	40035	Health insurance	Income Statement
2	40040	Multimedia/phone	Income Statement
2	40045	Gross salary	Income Statement
2	40095	Reconciliation Salaries - total	Income Statement
2	41000	Personnel Expenses	Income Statement
3	41005	Wages by the hour	Income Statement
3	41010	Fixed salaries	Income Statement
3	41015	Deducted in Gross Salary	Income Statement
3	41020	Temporary Staff	Income Statement
3	41025	Taxfree Car allowance	Income Statement
3	41030	Salaries abroad	Income Statement
3	41035	Salary refunds	Income Statement
3	41040	Salary accruals	Income Statement
3	41050	Overhead Applied Account (manufacturing salaries)	Income Statement
3	41065	Retirement Plan Contributions	Income Statement
3	41070	Vacation Compensation	Income Statement
3	41075	Payroll Taxes (ATP)	Income Statement
3	41080	Finance Contributions	Income Statement
3	41085	Regulated Holiday Commitments	Income Statement
3	41090	Insurance, employees	Income Statement
3	41100	Recruitment	Income Statement
3	41105	Education	Income Statement
3	41115	Events, internal	Income Statement
3	41120	Canteen/lunch	Income Statement
3	41135	Presents	Income Statement
3	41140	Other personal expenses	Income Statement
2	41195	Total Personnel Expenses	Income Statement
2	42000	Cost of Capacities	Income Statement
3	42005	Cost of Capacities	Income Statement
3	42015	Transfer of Inventory (capacity cost)	Income Statement
2	42195	Total Cost of Capacities	Income Statement
2	43000	Building Maintenance Expenses	Income Statement
3	43005	Rent	Income Statement
3	43010	Cleaning	Income Statement
3	43015	Electricity and Heating	Income Statement
3	43020	Repairs and Maintenance	Income Statement
3	43030	Small Acquisitions, furniture	Income Statement

2	43195	Total Bldg. Maint. Expenses	Income Statement
2	44000	Administrative Expenses	Income Statement
3	44005	Office Supplies	Income Statement
3	44010	Newspapers	Income Statement
3	44015	Phone and Fax	Income Statement
3	44020	Postage	Income Statement
3	44025	Insurance	Income Statement
2	44195	Total Administrative Expenses	Income Statement
2	45000	IT Expenses	Income Statement
3	45005	Software	Income Statement
3	45010	Hardware	Income Statement
3	45020	Other IT Expenses	Income Statement
3	45025	Consultant Services	Income Statement
3	45030	Internet	Income Statement
3	45035	Small Acquisitions, IT	Income Statement
2	45195	Total IT Expenses	Income Statement
2	46000	Vehicle Expenses	Income Statement
3	46005	Gasoline and Motor Oil	Income Statement
3	46010	Registration Fees	Income Statement
3	46015	Repairs and Maintenance	Income Statement
3	46020	Car Insurances	Income Statement
3	46025	Leasing	Income Statement
2	46195	Total Vehicle Expenses	Income Statement
2	47000	Other Operating Expenses	Income Statement
3	47005	Cash Discrepancies	Income Statement
3	47010	Bad Debt Expenses	Income Statement
3	47015	Auditing	Income Statement
3	47020	Accounting service	Income Statement
3	47025	Legal Services	Income Statement
3	47030	External Consultant Services	Income Statement
3	47040	Quality Control	Income Statement
3	47045	Miscellaneous	Income Statement
2	47195	Other Operating Exp., Total	Income Statement
1	49995	Total Operating Expenses	Income Statement
1	49998	PROFIT AFTER FIXED COST	Income Statement
1	50000	Depreciation of Fixed Assets	Income Statement
2	50005	Depreciation, Buildings	Income Statement
2	50010	Depreciation, Plant and Machinery	Income Statement
2	50015	Depreciation, Development	Income Statement
2	50016	Depreciation, Vehicles	Income Statement
2	50020	Depreciation, fixtures	Income Statement
2	50040	Gains and Losses	Income Statement
2	50045	Other Costs of Operations	Income Statement
1	50195	Total Fixed Asset Depreciation	Income Statement
1	50198	NET OPERATION INCOME	Income Statement
1	51000	Interest	Income Statement
2	51100	Interest Income	Income Statement
3	51105	Interest on Bank Balances	Income Statement
3	51110	Finance Charges from Customers	Income Statement
3	51115	Payment Discounts Received	Income Statement
3	51120	Rounding	Income Statement
2	51195	Total Interest Income	Income Statement
2	51200	Interest Expenses	Income Statement
3	51205	Interest on Revolving Credit	Income Statement
3	51210	Interest on Bank Loans	Income Statement
3	51215	Mortgage Interest	Income Statement
3	51220	Finance Charges to Vendors	Income Statement
3	51225	Rounding	Income Statement
3	51230	Fees	Income Statement
3	51235	Cash Discounts	Income Statement
2	51295	Total Interest Expenses	Income Statement
2	52005	Currency Gains/Losses	Income Statement
1	52195	Interest Total	Income Statement
1	70000	NI BEFORE EXTR. ITEMS & TAXES	Income Statement
2	70005	Extraordinary Income	Income Statement
2	70010	Extraordinary Expenses	Income Statement
2	70015	Corporate Tax	Income Statement
2	70020	Corporate Tax, earlier years	Income Statement
2	70025	Deferred Taxes	Income Statement

2	77000	Interim account for upgrade	Income Statement
1	79995	NET INCOME	Income Statement
0	80000	BALAN	Balance Sheet
0	80005	ASSET!	Balance Sheet
1	80010	Fixed /	Balance Sheet
2	81000	Intangible Fixed Assets	Balance Sheet
3	81005	Goodwill , rights , etc	Balance Sheet
3	81010	Increases during the Year	Balance Sheet
3	81015	Decreases during the Year	Balance Sheet
3	81020	Accum. Depreciation, Goodwill, rights etc	Balance Sheet
2	81195	Intangible Fixed Assets Total	Balance Sheet
2	81200	Tangible Fixed Assets	Balance Sheet
3	81201	Land and Buildings	Balance Sheet
3	81205	Land and Buildings	Balance Sheet
3	81210	Increases during the Year	Balance Sheet
3	81215	Decreases during the Year	Balance Sheet
3	81220	Accum. Depreciation, Buildings	Balance Sheet
3	81295	Land and Buildings, Total	Balance Sheet
3	81300	Plant and Machinery	Balance Sheet
3	81305	Plant and Machinery	Balance Sheet
3	81310	Increases during the Year	Balance Sheet
3	81315	Decreases during the Year	Balance Sheet
3	81320	Accum. Depr., Plant and Machinery	Balance Sheet
3	81395	Plant and Machinery, Total	Balance Sheet
3	81400	Other fixtures and fittings, tools and equipment	Balance Sheet
3	81410	Increases during the Year	Balance Sheet
3	81415	Decreases during the Year	Balance Sheet
3	81420	Accum. Depr., Other fixtures, tools and equipm	Balance Sheet
3	81495	Other fixtures, tools and equipment, Total	Balance Sheet
2	81995	Tangible Fixed Assets, Total	Balance Sheet
2	82000	Securities	Balance Sheet
3	82005	Bonds	Balance Sheet
3	82010	Increases during the Year	Balance Sheet
3	82015	Decreases during the Year	Balance Sheet
2	82195	Securities, Total	Balance Sheet
1	82495	Fixed Assets, Total	Balance Sheet
1	83000	Current Assets	Balance Sheet
2	83100	Inventory	Balance Sheet
3	83105	Manufactured items	Balance Sheet
3	83106	Resale items	Balance Sheet
3	83110	Raw materials and Resale Items	Balance Sheet
3	83111	Semifinished items	Balance Sheet
3	83115	Cost of Resale Sold (Interim)	Balance Sheet
3	83120	Goods (Interim)	Balance Sheet
3	83125	WIP Account, Finished goods	Balance Sheet
3	83130	Cost of Manufact saleries and Capacity transferred	Balance Sheet
2	83195	Inventory, Total	Balance Sheet
2	83200	Job WIP	Balance Sheet
3	83205	WIP Sales	Balance Sheet
3	83210	WIP Job Sales	Balance Sheet
3	83215	Invoiced Job Sales	Balance Sheet
3	83295	WIP Sales, Total	Balance Sheet
3	83300	WIP Costs	Balance Sheet
3	83305	WIP Job Costs	Balance Sheet
3	83310	Accrued Job Costs	Balance Sheet
3	83395	WIP Costs, Total	Balance Sheet
2	83398	Job WIP, Total	Balance Sheet
2	85000	Accounts Receivable	Balance Sheet
3	85005	Customers Total	Balance Sheet
3	85020	Customers, Intercompany	Balance Sheet
3	85025	Accrued Interest	Balance Sheet
3	85030	Other receivables	Balance Sheet
3	85035	Corporate tax receivable	Balance Sheet
3	85040	Prepayments	Balance Sheet
3	85045	Deferred Taxes	Balance Sheet
3	85050	Short Term Loan	Balance Sheet
3	85055	Deferred Expenses	Balance Sheet
2	85195	Accounts Receivable, Total	Balance Sheet
2	85600	Securities	Balance Sheet

3	85605	Bonds	Balance Sheet
2	85695	Securities, Total	Balance Sheet
2	86000	Liquid Assets	Balance Sheet
3	86005	Cash	Balance Sheet
3	86010	Bank local currency	Balance Sheet
3	86015	Bank Currencies	Balance Sheet
3	86020	Other cash and cash equivalents	Balance Sheet
3	86030	Employee Balances	Balance Sheet
2	86195	Liquid Assets, Total	Balance Sheet
1	87995	Current Assets, Total	Balance Sheet
0	89995	TOTAL ASSETS	Balance Sheet
0	90000	LIABILITIES AND EQUITY	Balance Sheet
1	91000	Stockholders Equity	Balance Sheet
2	91005	Capital Stock	Balance Sheet
2	91010	Revaluations	Balance Sheet
2	91015	Retained Earnings	Balance Sheet
2	91020	Net Income for the Year	Balance Sheet
2	91025	Dividends for the Fiscal Year	Balance Sheet
1	91195	Total Stockholders Equity	Balance Sheet
1	91200	Allowances	Balance Sheet
2	91205	Deferred Taxes	Balance Sheet
1	91220	Allowances, Total	Balance Sheet
1	92000	Liabilities	Balance Sheet
2	92100	Long-term Liabilities	Balance Sheet
3	92105	Long-term Bank Debt	Balance Sheet
3	92110	Mortgage	Balance Sheet
2	92195	Long-term Liabilities, Total	Balance Sheet
2	92200	Short-term Liabilities	Balance Sheet
3	92205	Short Term Bank Debt (Revolving Credit)	Balance Sheet
3	92210	Customer Prepayments VAT 25%	Balance Sheet
3	93000	Accounts Payable	Balance Sheet
3	93005	Vendors Total	Balance Sheet
3	93020	Vendors, Intercompany	Balance Sheet
3	93195	Accounts Payable, Total	Balance Sheet
3	93200	Item received, not invoiced (Interim)	Balance Sheet
3	94000	VAT	Balance Sheet
3	94100	Sales VAT 25 %	Balance Sheet
3	94101	Sales VAT, correction	
3	94105	Acquisition VAT	Balance Sheet
3	94106	Import VAT	
3	94110	Purchase VAT 25 %	Balance Sheet
3	94111	Purchase VAT, correction	
3	94145	Fuel Tax	Balance Sheet
3	94150	Electricity Tax	Balance Sheet
3	94155	Natural Gas Tax	Balance Sheet
3	94160	Coal Tax	Balance Sheet
3	94165	CO2 Tax	Balance Sheet
3	94170	Water Tax	Balance Sheet
3	94175	VAT Payable	Balance Sheet
3	94195	VAT, Total	Balance Sheet
3	95000	Personnel-related Items	Balance Sheet
3	95100	Income Taxes Payable	Balance Sheet
3	95110	Supplementary Taxes Payable	Balance Sheet
3	95120	Payroll Taxes Payable	Balance Sheet
3	95130	Vacation Compensation Payable	Balance Sheet
3	95135	Holiday Pay Provision	Balance Sheet
3	95140	Pension Payable	Balance Sheet
3	95145	Accrued salary	Balance Sheet
3	95150	Tax account	Balance Sheet
3	95195	Total Personnel-related Items	Balance Sheet
3	96000	Other Liabilities	Balance Sheet
3	96005	Corporate Taxes Payable	Balance Sheet
3	96010	Costs Payable	Balance Sheet
3	96015	Accrued Interest	Balance Sheet
3	96195	Other Liabilities, Total	Balance Sheet
2	97995	Short-term Liabilities, Total	Balance Sheet
1	98995	Total Liabilities	Balance Sheet
0	99995	TOTAL LIABILITIES AND EQUITY	Balance Sheet