LIST (CHART) OF ACCOUNTS

Account class 0 - Fixed assets

01-Intangibles assets
012-Intangible results of research and development
013-Software
014-Appraisable rights
015-Preferential limits
016- Emission allowances
017-Goodwill
019-Other long-term intangible assets
02-Tangibles assets
021-Buildings
022-Individual movables and sets of movables without differentiation
025-Growers units of perennials
026-Animals
027- Differences in valuation on acquired assets
029-Other long-term tangible assets
03-Tangibles assets non-depreciated
031-Lands
032-Artistic works and collections
04-Accounts of acquisition
041-Acquisition of long-term intangible assets
042-Acquisition of long-term tangible assets, not differentiated
05-Unfinished assets – advances
051-Advance payments for long-term intangible assets
052-Advance payments for long-term tangible assets
053-Advance payments for long-term financial assets
06-Long- term financial assets
061-Shares and ownership interests in companies with a controlling influence – acquisition value
062-Shares and ownership interests in companies with a significant influence – acquisition value
063- Rrealized securities and investments
065-Long-term bonds held to maturity date
066-Loans with a controlling influence
067-Loans with a significant influence
068-Other loans
069-Other long-term financial assets
07-Accumulated depreciation to intangible assets
072-Accumulated depreciation to the intangible results of research and development
073-Accumulated depreciation to software
074-Accumulated depreciation to appraisable rights
077- Accumulated depreciation to goodwill

079-Accumulated depreciation to other long-term intangible assets
08-Cumulated depreciation to tangible assets
081-Accumulated depreciation to buildings
082-Accumulated depreciation to individual movables and sets of movables, not differentiated
085-Accumulated depreciation to grower's units of perennials
086-Accumulated depreciation to animals
087-Accumulated depreciation to vvaluation difference on acquired assets
089-Accumulated depreciation to other long-term tangible assets
09-Rectifying items to fixed assets
091-Rectifying item to intangibles assets
092-Rectifying item to tangibles assets 093-Rectifying item to long-term acquired intangible assets
094- Rectifying item to long-term acquired tangible assets
095-Rectifying item to provided advance payments
096-Rectifying item to long-term financial assets

Account class 1 - Inventories

11-Material
111-Acquisition of material
112-Material at stock
119-Transported material
12-Inventories of own production
121-Unfinished production
122-Semi-finished products from own production
123-Products
124-Animals
13-Merchandise
131-Acquired goods
132-Goods at stock
139-Transported goods
15-Provided advance payments on inventories
151-Provided advance payments for material
155-Provided advance payments for animals
156-Provided advance payment for goods
19-Rectifying items to inventories
191- Rectifying items to material
192-Rectifying items to unfinished production
193-Rectifying items to semi-finished products of own production
194-Rectifying items to own products
195-Rectifying items to animals

196-Rectifying items to goods
197-Rectifying items to provided advance payments on inventories

Account class 2 – Financial accounts

21-Cash
211-Cash desk in CZK
213-Valuables
22-Bank accounts
221-Bank accounts
23 -Short-term bank accounts
231-Short-term bank credits (loans)
232-Discount credits
24-Other short-term financial substitutes
241-Issued short-term bonds
249-Other short-term financial aids
25-Short-term financial assets
251-Shares and similar securities
252-Own stock and own shares
253-Bonds held for trade
255-Own short-term bonds
256-Short-term bonds held to maturity date
257-Other short-term viable securities
258-Shares - controlling influence
26-Transfers between financial accounts
261-Transferred cash
29-Rectifying item to short-term financial assets
291-Rectifying item to short-term financial assets

Account class 3 – Receivables and short-term liabilities

31-Receivables
311-Trade receivables
313-Receivables of discount securities - short-term
314-Advance operational payments - short-term
315-Other receivables - short-term
32-Liabilities (short-term)
321-Suppliers
322-Bills of exchange to be paid
324-Accepted advance payments
325-Other liabilities
326-Warranty obligations

33-Clearing with employees and institutions
331-Liabilities to employees
333-Other liabilities to employees
335-Receivables for employees
336-Clearing with institutions of health and social insurance
34-Clearing of dotations and taxes
341-Income tax clearing
342-Other direct tax
343-Value added tax
345-Other taxes and fees
346-Dotation from state budget
347-Other dotation
349-Connect account to value added tax
35-Recevables for partners and members of association
351-Receivables - with a controlling influence
352-Receivables - with a significant influence
353-Unpaid investments (Assets shares module)
354-Receivables for partners during payment of losses - short-term
355-Other receivables for partners - short-term
358-Receivables from participants in an association - short-term
36-Liabilities to partners and members of association
361-Liabilities - with a controlling influence
362-Liabilities - with a significant influence
364-Liabilities to partners during distribution of profit
365-Other liabilities to partners
366-Other liabilities to partners and members of an association for dependent activities
367-Settlement of non-monetary long-term asset investments
368-Liabilities to participants of an association
37-Other receivables and liabilities
371-Receivables from the sale of enterprise
372-Liabilities from the sale of enterprise
373-Receivables and liabilities from fixed term operations
374-Receivables from rent
375-Receivables from issued bonds - short-term
376-Purchased options
377-Sold options
378-Other receivables
379-Other liabilities
38-Transitive accounts of assets and equities
381-Deferred expenses
382-Complete deferred expenses
383-Deferred expenditure
384-Deferred revenues

385-Deferred income
388-Estimated assets accounts
389-Estimated liability accounts
39-Rectifying items to receivables and internal clearing
391-Rectifying item to receivables
395-Internal clearing
398-Connecting account in association

Account class 4 – Capital accounts and long term liabilities

41-Common stocks and capital funds
411-Basic capital
412-Capital in excess of par value
413-Other capital funds
414-Differences in valuation resulting from revaluation of assets and liabilities
416-Differences in valuation in transformation of enterprise
417- Differences of transformation of business corporations
418- Differences from valuation during transformation of commercial corporations
419-Changes of common stocks
42-Funds created from net profit and economic result of previous periods
421-Reserve fund
422-Indivisible association fund
423-Statutory fund
426-Other profit/loss
427-Other funds
428-Undistributed profit from previous years
429-Unpaid losses from previous years
43-Economic result
431-Economic result for distribution
432-Decided to advance to share profit
45-Reserves
451-Reserves under special statutory regulations
452-Reserves for pension and similar payables
453-Reserves for income tax
459-Other reserves
46-Long-term bank credits
461-Long-term bank credits (loans)
462- Discount credits
47-Long-term liabilities
471- Liabilities - with a controlling influence
472-Liabilities - with a significant influence

473-Issued bonds
474-Obligations from the rental of the company
475-Accepted advance payments, long-term
476-Long-term trade liabilities
477-Long-term liabilities to members of association
478-Long-term bills of exchange for payment
479-Other long-term liabilities
48-Postponed tax liability and receivable
481-Postponed tax liability and receivable
49-Individual businessman
491-Account of individual businessman

Account class 5 – Costs

50-Consumed purchases
501-Consumption of material
502-Consumption of electricity and other energy
503-Consumption of other deliveries
504-Sold goods
505-Low value tangible assets
51-Consumed services
511-Repairs and maintenance
512-Travel costs
513-Representation expenses
515-Low value intangible assets
518-Other services
52-Personal costs
521-Wage costs
522-Income of partners and members of cooperation
523-Honorariums of members of boards of directors
524-Ordinary social insurance
525-Other social insurance
526-Social expenses of individual businessman
527-Ordinary social costs
528-Other social costs
53-Taxes and fees
531-Road tax
532-Real estate tax
538-Other taxes and fees
54-Other operating costs
541-Amortized value of sold long-term intangible and tangible assets
542-Sold materials
543-Presents
544-Contractual fines and interest from delays
545-Other fines and penalties

546-Written off receivables
547-Extraordinary operational costs
548-Other operational costs
549-Deficits and damages
55-Depreciation, creation of reserves, complex costs of other periods and creation of rectifying items in operating activity
551-Depreciation of long-term intangible and tangible assets
552-Creation of reserves for the repair of assets
554-Creation of other operational reserves
555-Accounting for all expenses of future periods
557-Depreciation of goodwill and differences in valuation on acquired assets
558-Creation and clearing of ordinary rectifying items in operating activity
559-Creation and clearing of other rectifying items in operating activity
56-Financial costs
561-Sold securities and investments
562-Interests
563-Rate of exchange losses
564-Costs from revaluation of property securities
565-Provided gifts
566-Costs from financial assets
567-Costs from financial derivate
568-Other and extraordinary financial costs
569-Damages and deficits on financial assets
57-Creation of reserves and creation of rectifying items in financial activity
574-Creation of financial reserves
579-Creation of financial adjusted entries
58-Change in inventory and activation
581-Changes of the balance of unfinished production
582-Changes of the balance of semi-finished products of own production
583-Changes of the balance of products
584-Changes of the balance of animals
585-Activation of materials and goods
586-Activation of inner-company services
587-Activation of long-term intangible assets
588-Activation of long-term tangible assets
59-Income taxes and transitive accounts
591-Income tax from regular activities - due
592-Income tax from regular activities - deferred

595-Subsequent income tax deductions
596-The transfer of the share of economic results to partners
597-The transfer of operation expenses
598-The transfer of financial expenses

Account class 6 – Revenues
60-Revenues for own products and merchandise
601-Revenues from sale of products
602-Revenues from sale of services
604-Revenues from sale of goods
64-Other operating revenues
641-Revenues from the sale of long-term intangible and tangible assets
642-Revenues from the sale of materials
643-Received gifts
644-Contractual fins and interest from delays
646-Revenue from the sale of receivables
647-Depreciation of negative goodwill and differences in valuation on acquired assets
648-Other operational revenues
649-Extraordinary operating revenues
66-Financial revenues
661-Revenues from the sale of securities and investments
662-Interest from regular bank accounts
663-Rate of exchange profits
664-Revenues from revaluation of property securities
665-Revenues from securities and investments in companies in the group
666-Revenue from short-term financial assets
667-Revenues from derivates operations
668-Other financial revenues
669- Received gifts
69-Transitive accounts
697-Transfer of operating revenue
698-Transfer of financial revenue

Account class 7 – Shuttering accounts
70-Balance sheet accounts
701-Opening balance sheet account
702-Final balance sheet account
71-Account of profit and loss
710-Profit and loss account

Account class 8 – Managerial accounting