

Account Chart

Hotels and restaurants (SKR 03)

Valid for 2025



Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts
Unpaid and due shares in co-operatives		0005 00 Unpaid and due shares in co-operatives			0100 00 Industrial buildings
Purchased concessions, industrial property rights and similar rights and values as well as licenses to such rights and values		0010 00 Purchased concessions, industrial and similar rights and assets, and licences in such rights and assets			0110 00 Garages
					0111 00 Outdoor facilities
					0112 00 Paved courtyards and other paved surfaces
					0113 00 Fixtures in commercial and industrial buildings
					0115 00 Other buildings
					0120 00 Commercial, industrial and other buildings under construction
Goodwill		0015 00 Concessions	Advance payments made and construction in progress		0129 00 Advance payments on commercial, industrial and other buildings on own properties
Advance payments made		0020 00 Industrial rights			0140 00 Residential buildings
		0025 00 Other rights and assets			
		0027 00 Computer software			
		0030 00 Licences in industrial and similar rights and assets			
		0035 00 Goodwill			
		0038 00 Prepayments for goodwill			
		0039 00 Prepayments for intangible fixed assets			
Goodwill		R 0040 00			0145 00 Garages
		-0042 99			0146 00 Outdoor facilities
Self-determined industrial property rights and similar rights and values	HB	0043 00 Internally generated intangible fixed assets			0147 00 Paved courtyards and other paved surfaces
	HB				0148 00 Fixtures in residential buildings
	HB	0044 00 Computer software			0149 00 Share of building attributable to home office
	HB	0045 00 Licences and franchise agreements			0150 00 Residential buildings under construction
	HB	0046 00 Concessions and industrial rights			
	HB	0047 00 Recipes and formulas, processes, prototypes			0159 00 Advance payments on residential buildings on own properties
Intangible assets currently under development	HB	0048 00 Intangible fixed assets under development			0160 00 Buildings on third-party land
Properties, rights equivalent to real property and buildings, including buildings on third-party land		0050 00 Land, land rights and buildings, including buildings on third-party land			
					0165 00 Commercial buildings
					0170 00 Industrial buildings
					0175 00 Garages
		0059 00 Share of land attributable to home office			0176 00 Outdoor facilities
		0060 00 Land rights without buildings			0177 00 Paved courtyards and other paved surfaces
		0065 00 Undeveloped land			0178 00 Fixtures in commercial and industrial buildings
		0070 00 Land rights (heritable building rights, long-term occupancy rights)			0179 00 Other buildings
		0075 00 Impaired land			0180 00 Commercial, industrial and other buildings under construction
Advance payments made and construction in progress		0079 00 Advance payments on land			
					0189 00 Prepayments on commercial, industrial and other buildings on third-party land
Properties, rights equivalent to real property and buildings, including buildings on third-party land		0080 00 Buildings on own land and land rights			0190 00 Residential buildings
		0085 00 Property values of own developed land			
		0090 00 Commercial buildings			0191 00 Garages

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts
		0192 00 Outdoor facilities			0506 00 Loans to affiliated companies, partnerships
		0193 00 Paved courtyards and other paved surfaces			0507 00 Loans to affiliated companies, corporations
		0194 00 Fixtures in residential buildings			0508 00 Loans to affiliated companies, sole proprietorships
Advance payments made and construction in progress		0195 00 Residential buildings under construction	Shares in affiliated companies		0509 00 Shares in affiliated majority investor, partnership
		0199 00 Prepayments on residential buildings on third-party land	Participations		0510 00 Other long-term equity investments
Technical equipment and machinery		0200 00 Technical equipment and machinery			0513 00 Typical silent partnerships
		0210 00 Machinery			0516 00 Atypical silent partnerships
		0220 00 Machine tools			0517 00 Investments in corporations
		0240 00 Technical equipment			0518 00 Investments in partnerships
		0260 00 Transportation and similar systems			0519 00 Investment by a GmbH & Co. KG in a general partner GmbH
Advance payments made and construction in progress		0280 00 Operating facilities	Loans to other long-term investors and investors		0520 00 Loans to other long-term investees and investors
		0290 00 Technical equipment and machinery under construction			0523 00 Loans to other long-term investees or investors, partnerships
		0299 00 Prepayments on technical equipment and machinery			0524 00 Loans to other long-term investees or investors, corporations
Other equipment, operating and office equipment		0300 00 Other equipment, operating and office equipment	Long-term securities		0525 00 Long-term securities
		0300 11 Constant assets, hotel			0530 00 Securities with profit participation rights that are subject to the partial income system
		0300 12 Constant assets, restaurant			0535 00 Fixed-income securities
		0310 00 Other equipment	Shares in affiliated companies		0538 00 Shares of a GmbH & Co. KG in a general partner GmbH
		0320 00 Passenger cars	Other loans		0540 00 Other miscellaneous loans
		0350 00 Heavy goods vehicles			0550 00 Loans
		0380 00 Other transportation resources	Co-operative shares		0570 00 Long-term shares in cooperatives
		0400 00 Operating equipment	Loans to shareholders		0580 00 Loans to shareholders/partners
		0410 00 Office equipment			0582 00 Loans to GmbH shareholders
		0420 00 Office fittings			R 0583 00
		0430 00 Shop fittings			-0583 99
		0440 00 Tools			0584 00 Loans to general partners
		0450 00 Leasehold improvements	Other loans		0586 00 Loans to limited partners
		0460 00 Scaffolding and formwork materials	Reinsurance claims from life insurance policies		0590 00 Loans to related parties
		0480 00 Low-value assets	Bonds		0595 00 Long-term pension liability claims from life insurance policies
		0485 00 Assets (collective item)			0600 00 Non-convertible bonds
		0490 00 Other operating and office equipment			0601 00 Non-convertible bonds - remaining term up to 1 year
Advance payments made and construction in progress		0498 00 Other equipment, operating and office equipment under construction			0605 00 Non-convertible bonds - remaining term between 1 and 5 years
		0499 00 Prepayments on other equipment, operating and office equipment			0610 00 Non-convertible bonds - remaining term greater than 5 years
Shares in affiliated companies		0500 00 Shares in affiliated companies (fixed assets)			0615 00 Convertible bonds
		0501 00 Shares in affiliated companies, partnerships			
		0502 00 Shares in affiliated companies, corporations			
		0503 00 Shares in parent or majority investor, corporations			
		0504 00 Shares in parent or in majority investor			
Loans to affiliated companies		0505 00 Loans to affiliated companies			

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts
		0616 00 Convertible bonds - remaining term up to 1 year			0716 00 Liabilities to other long-term investees and investors - remaining term up to 1 year
		0620 00 Convertible bonds - remaining term between 1 and 5 years			0720 00 Liabilities to other long-term investees and investors - remaining term between 1 and 5 years
		0625 00 Convertible bonds - remaining term greater than 5 years			0725 00 Liabilities to other long-term investees and investors - remaining term greater than 5 years
Liabilities to financial institutions or Cash on hand, central bank balances, bank balances, and checks		0630 00 Liabilities to banks			0730 00 Liabilities to shareholders/partners
		0631 00 Liabilities to banks - remaining term up to 1 year	Other liabilities to shareholders or Other receivables from shareholders or Receivables from shareholders or Other assets		
		0640 00 Liabilities to banks - remaining term between 1 and 5 years			
		0650 00 Liabilities to banks - remaining term greater than 5 years			0731 00 Liabilities to shareholders/partners - remaining term up to 1 year
		0660 00 Liabilities to banks under instalment credit agreements	Other liabilities to shareholders		0740 00 Liabilities to shareholders/partners - remaining term between 1 and 5 years
		0661 00 Liabilities to banks under instalment credit agreements - remaining term up to 1 year			0750 00 Liabilities to shareholders/partners - remaining term greater than 5 years
		0670 00 Liabilities to banks under instalment credit agreements - remaining term between 1 and 5 years			0755 00 Liabilities to shareholders/partners for outstanding distributions
		0680 00 Liabilities to banks under instalment credit agreements - remaining term greater than 5 years	Other liabilities		0760 00 Liabilities to typical silent partners
		0690 00 Liabilities to banks, previous to residual term differentiation			0761 00 Liabilities to typical silent partners - remaining term up to 1 year
Liabilities to financial institutions		0699 00 Contra account 0630-0689 if accounts 0690-0698 are allocated			0764 00 Liabilities to typical silent partners - remaining term between 1 and 5 years
Liabilities to affiliated companies or Receivables from affiliated companies		0700 00 Liabilities to affiliated companies			0767 00 Liabilities to typical silent partners - remaining term greater than 5 years
		0701 00 Liabilities to affiliated companies - remaining term up to 1 year			0770 00 Liabilities to atypical silent partners
		0705 00 Liabilities to affiliated companies - remaining term between 1 and 5 years			0771 00 Liabilities to atypical silent partners - remaining term up to 1 year
		0710 00 Liabilities to affiliated companies - remaining term greater than 5 years			0774 00 Liabilities to atypical silent partners - remaining term between 1 and 5 years
Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors		0715 00 Liabilities to other long-term investees and investors			0777 00 Liabilities to atypical silent partners - remaining term greater than 5 years
					0780 00 Profit-participation loans
					0781 00 Profit-participation loans - remaining term up to 1 year
					0784 00 Profit-participation loans - remaining term between 1 and 5 years
					0787 00 Profit-participation loans - remaining term greater than 5 years

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts		Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	
		0790 00	Other liabilities, previous to residual term differentiation (balance sheet accounting only)	Opening balance, Private account	HB K	0853 00	Revenue reserves from the transitional BilMoG provisions
		0799 00	Contra account 0730-0789, 1665-1678 and 1695-1698 if accounts 0790-0798 are allocated		HB K	0854 00	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of tangible fixed assets)
Subscribed capital	K	0800 00	Subscribed capital	Other retained earnings	K	0855 00	Other revenue reserves
	K	0809 00	Capital increase from reserves or retained earnings		K	0856 00	Equity component of reversals of write-downs
Paid-up shares of remaining members of co-operatives	K	0810 00	Paid-up shares of remaining members of co-operatives	Opening balance, Private account	HB K	0857 00	Revenue reserves from the transitional BilMoG provisions (reversal of write-downs of long-term financial assets)
Paid-up shares of withdrawing members of co-operatives	K	0811 00	Paid-up shares of withdrawing members of co-operatives		HB K	0858 00	Revenue reserves from the transitional BilMoG provisions (reversal of special tax-allowable reserves)
Paid-up shares of cancelled shares	K	0812 00	Paid-up shares of co-operatives, cancelled shares		HB K	0859 00	Deferred taxes (revenue reserves credit balance) from items taken directly to equity
Paid-up shares of remaining members of co-operatives	K	0813 00	Unpaid and due shares in co-operatives, recorded		K	0860 00	Retained profits brought forward before appropriation of net profit
		0815 00	Contra account for unpaid and due shares in co-operatives, recorded	Profit/loss carry-forward			
Treasury shares	K	0819 00	Purchased treasury shares	Profit/loss carry-forward before appropriation		F 0865 00	Retained profits brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
Uncalled outstanding contributions		0820 00	Unpaid uncalled contributions to subscribed capital (reported as liability, deducted from subscribed capital on the face of the balance sheet)			F 0867 00	Accumulated losses brought forward before appropriation of net profit (with breakdown for statement of changes in capital accounts)
		-0829 99					
Capital contributions called in, still outstanding		0830 00	Unpaid called contributions to subscribed capital (receivables)				
		-0838 99					
Subsequent payments claimed		0839 00	Supplementary calls (receivables; contra account 0845)	Profit/loss carry-forward	K	0868 00	Accumulated losses brought forward before appropriation of net profit
Capital reserves	K	0840 00	Capital reserves	Capital share general partners		F 0870 00	Fixed capital, gp
	K	0841 00	Capital reserves from issuance of shares above par or notional amount	Opening balance, Private account		F 0871 00	Capital (fixed share, only sole proprietorships)
	K	0842 00	Capital reserves from issuance of convertible bonds and options to acquire shares	Capital share general partners		F 0880 00	Variable capital, gp
	K	0843 00	Capital reserves from additional payments as consideration for preferential rights for shares	Opening balance, Private account		F 0881 00	Capital (variable share, only sole proprietorships)
	K	0844 00	Other additional capital contributions	Liabilities to general partners or Receivables from general partners		F 0890 00	Partner loans, gp
	K	0845 00	Supplementary calls (contra account 1299)				
Statutory reserve	K	0846 00	Legal reserve			R 0891 00	
Other retained earnings	K	0848 00	Other revenue reserves from the purchase of treasury shares	Capital shares of limited partners		-0899 99	
						F 0900 00	Limited partner capital, lp
Reserve for shares in a parent or majority investor		0849 00	Reserve for shares in a parent or majority investor			R 0901 00	
						-0909 99	
Reserves provided for by the articles of association	K	0851 00	Reserves provided for by the articles of association			F 0910 00	Loss adjustment account, lp
Other revenue reserves	K	0852 00	Other revenue reserves (co-operatives)			R 0911 00	
						-0919 99	

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts		Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	
Liabilities to limited partners or Receivables from limited partners		F 0920 00	Partner loans, lp	Deferred taxes liabilities	HB	0968 00	Deferred tax liabilities
				Provisions for deferred taxes	HB	0969 00	Allowances for deferred tax liabilities
		R 0921 00		Other provisions		0970 00	Other provisions
		-0929 99				0971 00	Provisions for maintenance expenses deferred to the first three months of the following year
Other special reserves	SB	0930 00	Miscellaneous other special reserves				
	SB	0931 00	Untaxed reserves under section 6b EStG			0973 00	Provisions for environmental remediation and waste disposal expenses
Special tax-allowable reserves		0932 00	Replacement reserves			0974 00	Provisions for warranties (contra account 4790)
		0940 00	Special tax-allowable reserves, accelerated tax depreciation and write-downs			0976 00	Provisions for expected losses from executory contracts
Other special reserves	SB	0945 00	Adjustment item for withdrawals s. 4g EStG	HB		0977 00	Provisions for period-end closing and audit costs
	SB	0946 00	Reserve for investment grants			0978 00	Provisions for internal expenses under section 249(2) HGB (old version)
Special tax-allowable reserves		0947 00	Special tax-allowable reserves under section 7g(5) EStG	HB		0979 00	Provisions for environmental protection
Special reserves for investment grants	HB	0948 00	Special reserves for third-party investment grants			0980 00	Prepaid expenses
		0949 00	Extraordinary items for investment grants			0983 00	Deferred tax assets
Provisions for pensions and similar obligations		0950 00	Provisions for pensions and similar obligations	Prepaid expenses			
				Deferred tax assets	HB		
Provisions for pensions and similar obligations or Excess of plan assets over pension liability	HB	0951 00	Provisions for pensions and similar obligations for offsetting against long-term assets in accordance with section 246(2) HGB	Prepaid expenses	SB	0984 00	Customs and excise duties relating to inventories and recognised as expenses
						0985 00	Value added tax relating to prepayments and recognised as expenses
Provisions for pensions and similar obligations		0952 00	Provisions for pensions and similar obligations to shareholders or related parties	Opening balance, Private account	HB	0986 00	Discount
		0953 00	Provisions for direct commitments			0987 00	Deferred income (revenue reserves debit balance) from items taken directly to equity
		0954 00	Provisions for subsidy obligations for pension funds and life insurances		HB	0988 00	Deferred taxes (revenue reserves debit balance) from items taken directly to equity
Provisions for taxes (general)		0955 00	Provisions for taxes	Reserves		F 0989 00	Collectively held reserves (with breakdown for statement of changes in capital accounts)
		0956 00	Provision for trade tax, section 4(5b) EStG	Prepaid expenses		0990 00	Deferred income
Other provisions		0961 00	Provisions for vacation pay	- "Other accounts" -		0992 00	Deferrals of intra-period flat-rate depreciation charges for management accounting analysis
Provisions for taxes (general)		0962 00	Provisions for taxes for tax deferral (BStBK)				
		0963 00	Provision for corporate income tax	Trade receivables		0996 00	Global valuation allowance on receivables remaining term up to 1 year
Other provisions		0964 00	Long-term provisions for long-term obligations comparable to post-employment benefits			0997 00	Global valuation allowance on receivables remaining term greater than 1 year
		0965 00	Provisions for personnel expenses			0998 00	Specific valuation allowances on receivables remaining term up to 1 year
		0966 00	Provisions for record retention obligations			0999 00	Specific valuation allowances on receivables remaining term greater than 1 year
Other provisions or Excess of plan assets over pension liability	HB	0967 00	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				

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts		Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	
Balance sheet / Profit and loss item	Program linkage	1 Financial and private accounts			SB	1356 00	Long-term assets for the settlement of provisions for pensions and similar obligations
Cash on hand, central bank balances, bank balances, and checks		F 1000 00	Cash-in-hand	Excess of plan assets over pension liability or Provisions for pensions and similar obligations	HB	1357 00	Long-term assets for offsetting provisions for pensions and similar obligations in accordance with section 246(2) HGB
Cash on hand, central bank balances, bank balances, and checks or Liabilities to financial institutions		F 1010 00	Petty cash 1	Other assets or Other liabilities		F 1360 00	Cash in transit
		F 1020 00	Petty cash 2			F 1371 00	Clearing account for determining profit as per section 4/3 (EStG), not recognized in income
		F 1100 00	Bank (Postbank)		SB	1372 00	Current assets in accordance with section 4(3) sentence 4 EStG
		F 1110 00	Bank (Postbank 1)	Receivables from limited partners or Liabilities to limited partners		R 1373 00	
		F 1120 00	Bank (Postbank 2)	Other assets		-1375 99	
		F 1130 00	Bank (Postbank 3)			1376 00	Receivables from typical silent partners
		F 1190 00	LZB (Bundesbank regional office) balances			1377 00	Receivables from typical silent partners - remaining term up to 1 year
		F 1195 00	Central bank balances			1378 00	Receivables from typical silent partners - remaining term greater than 1 year
		F 1200 00	Bank			R 1379 00	
		F 1210 00	Bank 1			-1379 99	
		F 1220 00	Bank 2	Other assets or Other liabilities		1380 00	Cost centre reconciliation account
		F 1230 00	Bank 3	Receivables from shareholders or Liabilities to shareholders		1381 00	Receivables from GmbH shareholders
		F 1240 00	Bank 4			1382 00	Receivables from GmbH shareholders - remaining term up to 1 year
		F 1250 00	Bank 5			1383 00	Receivables from GmbH shareholders - remaining term greater than 1 year
		R 1289 00				1385 00	Receivables from general partners
		-1289 99					
		1290 00	Cash investments, short-term cash management (not contained in cash funds)			1386 00	Receivables from general partners - remaining term up to 1 year
		1295 00	Liabilities to banks (not included in cash funds)			1387 00	Receivables from general partners - remaining term greater than 1 year
Liabilities to financial institutions or Cash on hand, central bank balances, bank balances, and checks						1389 00	Occupational pension and other post-employment benefit entitlements (partners)
Trade receivables or Other liabilities		R 1300 00				F 1390 00	Clearing account actual taxation
Other securities		-1328 99				F 1391 00	Neutralization of items recognized in income for Section 4 (3) EStG
		1329 00	Other securities subject to immaterial changes in value			1394 00	Receivables from company/joint ownership
Cash on hand, central bank balances, bank balances, and checks		F 1330 00	Cheques			S 1400 00	Trade receivables
Shares in affiliated companies				Receivables from general partners or Liabilities to general partners		F 1401 00	Trade receivables
		1340 00	Shares in affiliated companies (current assets)			-1406 99	
		1344 00	Shares in parent or in majority investor				
Other securities		1348 00	Other securities				
		1349 00	Securities investments (short-term cash management)				
Other assets		1350 00	GmbH shares held for sale	- "Other accounts" -	SB		
	SB	1352 00	Shares in cooperatives held for sale	Other assets or Other liabilities			
		1353 00	Assets to settle obligations comparable to post-employment benefits		SB		
Excess of plan assets over pension liability or Other provisions	HB	1354 00	Assets for offsetting with obligations comparable to post-employment benefits under s. 246(2) of the HGB	- "Other accounts" -	SB		
Other assets		1355 00	Pension liability insurance claims	Trade receivables or Other liabilities			

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts
		F 1410 00 Trade receivables, no -1410 09 separate receivables/ payables accounting	Receivables from other long-term investees and in- vestors or Liabili- ties to other long- term investees and investors		F 1480 00 Trade receivables from other long-term investees and investors
		F 1410 10 Receivable offset account for hotel software interface			
		F 1410 11 Trade receivables, -1444 99 no separate receivables/payables accounting			F 1481 00 Trade receivables from other long-term inves- tees and investors - remaining term up to 1 year
	SB	F 1445 00 Trade receivables at general VAT rate or of a VAT-exempt small business (cash basis accounting)			F 1485 00 Trade receivables from other long-term investees and investors - remaining term greater than 1 year
	SB	F 1446 00 Trade receivables at reduced VAT rate (cash basis accounting)	Receivables from other long-term investees and in- vestors		1488 00 Valuation allowances on receivables from other long-term investees and investors remaining term up to 1 year
	SB	F 1447 00 Tax-exempt or untaxed trade receivables (cash basis accounting)			1489 00 Valuation allowances on receivables from other long-term investees and investors remaining term greater than 1 year
	SB	F 1448 00 Trade receivables at average rates under section 24 UStG (cash basis accounting)			F 1490 00 Trade receivables from shareholders/partners
	SB	F 1449 00 Contra account 1445- 1448 if receivables are classified by tax rates (cash basis accounting)	Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders or Other liabilities		
	SB	F 1450 00 Receivables under section 11 (1) sentence 2 EStG for section 4/3 EStG			F 1491 00 Trade receivables from shareholders/partners - remaining term up to 1 year
Trade receivables or Other liabilities		F 1451 00 Trade receivables, no separate receivables/ payables accounting - remaining term up to 1 year			F 1495 00 Trade receivables from shareholders/partners - remaining term greater than 1 year
		F 1455 00 Trade receivables, no separate receivables/ payables accounting - remaining term greater than 1 year	Trade receivables		1498 00 Contra account for other assets if posted via receivables account
		F 1460 00 Doubtful receivables	Trade receivables or Other liabilities		1499 00 Contra account 1451- 1497 if allocated to receivables account
		F 1461 00 Doubtful receivables - remaining term up to 1 year	Other assets or Other liabilities		1500 00 Other assets
		F 1465 00 Doubtful receivables - remaining term greater than 1 year			1501 00 Other assets - remain- ing term up to 1 year
		F 1470 00 Trade receivables from affiliated companies	Other assets		1502 00 Other assets - remaining term greater than 1 year
Receivables from affiliated compa- nies or Liabilities to affiliated com- panies			Other assets or Other liabilities		1503 00 Receivables from execu- tive board members and managing directors - remaining term up to 1 year
		F 1471 00 Trade receivables from affiliated companies - remaining term up to 1 year	Other assets		1504 00 Receivables from execu- tive board members and managing directors - remaining term greater than 1 year
		F 1475 00 Trade receivables from affiliated companies - remaining term greater than 1 year	Other assets or Other liabilities		1505 00 Receivables from super- visory and advisory board members - remaining term up to 1 year
Receivables from affiliated compa- nies		1478 00 Valuation allowances on receivables from affili- ated companies remain- ing term up to 1 year			
		1479 00 Valuation allowances on receivables from affiliated companies remaining term greater than 1 year			

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts		Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	
Other assets		1506 00	Receivables from supervisory and advisory board members - remaining term greater than 1 year	Other assets or Other liabilities		1544 00	Receivables from Bundesagentur für Arbeit
				Other assets		1545 00	Accounts receivable from VAT advance payments
Other receivables from shareholders or Other liabilities to shareholders or Liabilities to shareholders or Other liabilities		1507 00	Receivables from other shareholders - remaining term up to 1 year	Other assets or Other liabilities		1546 00	VAT receivables, previous year
						1547 00	Receivables from excise duties paid
		1508 00	Receivables from other shareholders - remaining term greater than 1 year			S 1548 00	Input tax deductible in following period/year
						1549 00	Reclaimed corporate income tax
		1510 00	Prepayments for inventories	Other assets		1550 00	Loans
Advance payments made		AV 1511 00	Prepayments, -1511 99 7 % input tax			1551 00	Loans - remaining term up to 1 year
		AV 1512 00	Prepayments, -1512 99 5 % input tax			1555 00	Loans - remaining term greater than 1 year
		R 1513 00	-1516 99		U	F 1556 00	Subsequently deductible input tax, section 15a(1) UStG, movable assets
		AV 1517 00	Prepayments, -1517 99 16 % input tax		U	F 1557 00	Repayable input tax, section 15a(1) UStG, movable assets
		AV 1518 00	Prepayments, -1518 99 19 % input tax		U	F 1558 00	Subsequently deductible input tax, section 15a(1) UStG, immovable property
Other assets or Other liabilities		1519 00	Receivables from project consortiums		U	F 1559 00	Repayable input tax, section 15a(1) UStG, immovable property
		1520 00	Receivables from health insurance funds from Act on Reimbursement of Employers' Expenses (AAG)			S 1560 00	Input tax allocation accounts
		1521 00	Consignment goods accounts			S 1561 00	Input tax allocation account 7 %
		1522 00	Profit participation rights			S 1562 00	Allocation account for input tax on intra-community acquisitions
Other assets		1524 00	Supplementary payments or additional contributions receivable			S 1563 00	Allocation account for input tax on intra-community acquisitions 19 %
		1525 00	Security deposits			R 1564 00	
		1526 00	Security deposits - remaining term up to 1 year			-1565 99	
		1527 00	Security deposits - remaining term greater than 1 year			S 1566 00	Input tax allocation account 19 %
Other assets or Other liabilities	U	F 1528 00	Subsequently deductible input tax, section 15a(2) UStG			S 1567 00	Input tax allocation account under sections 13a and 13b UStG
	U	F 1529 00	Repayable input tax, section 15a(2) UStG			R 1568 00	
						-1568 99	
		1530 00	Receivables from employees (payroll)		U	S 1569 00	Input tax allocation account under sections 13a and 13b UStG, 19 %
		1531 00	Receivables from employees (payroll) - remaining term up to 1 year		U	S 1570 00	Deductible input tax
		1537 00	Receivables from employees (payroll) - remaining term greater than 1 year		U	S 1571 00	Deductible input tax 7 %
Other assets or Other liabilities		1539 00	VAT receivables, earlier years		U	S 1572 00	Deductible input tax on intra-community acquisitions
		1540 00	Receivables from trade tax overpayments			S 1573 00	Input tax from acquisition as last purchaser in a triangular transaction
Other assets		1542 00	Tax refund claims against other countries		U	S 1574 00	Deductible input tax on intra-community acquisitions 19 %
		F 1543 00	Receivables from tax authorities for construction withholding tax remitted		U	R 1575 00	
						-1575 99	
						S 1576 00	Deductible input tax 19 %
					U	S 1577 00	Deductible input tax under section 13b UStG 19 %

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts		Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	
	U	S 1578 00	Deductible input tax under section 13b UStG		SB	F 1607 00	Trade payables, no input tax (cash basis accounting)
		R 1579 00			SB	F 1609 00	Contra account 1605-1607 if payables are classified by tax rates (cash basis accounting)
	SB	-1579 99					
		1580 00	Contra account for input tax, section 4(3) EStG	Trade payables or Other assets		F 1610 00	Trade payables, no separate receivables/ payables accounting
	SB	1581 00	Reversal of input tax from previous year, section 4(3) EStG		SB	F 1624 00	Trade payables for investments, section 4(3) EStG
		1582 00	Input tax from investments, section 4(3) EStG			F 1625 00	Trade payables, no separate receivables/ payables accounting - remaining term up to 1 year
		R 1583 00		Trade payables or Other assets		F 1626 00	Trade payables, no separate receivables/ payables accounting - remaining term between 1 and 5 years
		-1583 99				F 1628 00	Trade payables, no separate receivables/ payables accounting - remaining term greater than 5 years
Other assets or Other liabilities	U	S 1584 00	Deductible input tax for intra-community acquisition of new vehicles from suppliers without VAT identification number			F 1630 00	Trade payables to affiliated companies
	U	S 1585 00	Deductible input tax for withdrawal of goods from a VAT warehouse			F 1631 00	Trade payables to affiliated companies - remaining term up to 1 year
		R 1587 00				F 1635 00	Trade payables to affiliated companies - remaining term between 1 and 5 years
		-1587 99				F 1638 00	Trade payables to affiliated companies - remaining term greater than 5 years
	U	F 1588 00	Acquisition tax liability			F 1640 00	Trade payables to other long-term investees and investors
		R 1589 00					
		-1589 99					
		1590 00	Items in transit	Liabilities to affiliated companies or Receivables from affiliated companies			
		1592 00	Third-party funds				
Other liabilities or Other assets		F 1593 00	Allocation account for payments received on account of orders if posted via receivables account			F 1641 00	Trade payables to other long-term investees and investors - remaining term up to 1 year
						F 1645 00	Trade payables to other long-term investees and investors - remaining term between 1 and 5 years
Receivables from affiliated companies or Liabilities to affiliated companies		1594 00	Receivables from affiliated companies			F 1648 00	Trade payables to other long-term investees and investors - remaining term greater than 5 years
						F 1650 00	Trade payables to shareholders/partners
		1595 00	Receivables from affiliated companies - remaining term up to 1 year				
		1596 00	Receivables from affiliated companies - remaining term greater than 1 year	Liabilities to other long-term investees and investors or Receivables from other long-term investees and investors			
Receivables from other long-term investees and investors or Liabilities to other long-term investees and investors		1597 00	Receivables from other long-term investees and investors				
		1598 00	Receivables from other long-term investees and investors - remaining term up to 1 year				
		1599 00	Receivables from other long-term investees and investors - remaining term greater than 1 year				
Trade payables or Other assets		S 1600 00	Trade payables				
		F 1601 00	Trade payables				
		-1603 99					
	SB	F 1605 00	Trade payables at general VAT rate (cash basis accounting)	Other liabilities to shareholders or Other assets or Other receivables from shareholders or Receivables from shareholders			
	SB	F 1606 00	Trade payables at reduced VAT rate (cash basis accounting)				

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts		Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	
		F 1651 00	Trade payables to shareholders/partners - remaining term up to 1 year			1696 00	Liabilities to silent partners - remaining term up to 1 year
		F 1655 00	Trade payables to shareholders/partners - remaining term between 1 and 5 years			1697 00	Liabilities to silent partners - remaining term between 1 and 5 years
		F 1658 00	Trade payables to shareholders/partners - remaining term greater than 5 years			1698 00	Liabilities to silent partners - remaining term greater than 5 years
Trade payables or Other assets		1659 00	Contra account 1625-1658 if allocated to payables account			1700 00	Other liabilities
Liabilities on bills accepted and drawn		R 1660 00 -1664 99				1701 00	Other liabilities - remaining term up to 1 year
Liabilities to shareholders or Receivables from shareholders		1665 00	Liabilities to GmbH shareholders			1702 00	Other liabilities - remaining term between 1 and 5 years
		1666 00	Liabilities to GmbH shareholders - remaining term up to 1 year		SB	1703 00	Other liabilities - remaining term greater than 5 years
Liabilities to shareholders		1667 00	Liabilities to GmbH shareholders - remaining term between 1 and 5 years			1704 00	Other liabilities, under section 11(2) sentence 2 EStG for section 4(3) EStG
		1668 00	Liabilities to GmbH shareholders - remaining term greater than 5 years			1705 00	Loans
		1670 00	Liabilities to general partners			1706 00	Loans - remaining term up to 1 year
Liabilities to gen- eral partners or Receivables from general partners		1671 00	Liabilities to general partners - remaining term up to 1 year		U	1707 00	Loans - remaining term between 1 and 5 years
		1672 00	Liabilities to general partners - remaining term between 1 and 5 years		U	1708 00	Loans - remaining term greater than 5 years
		1673 00	Liabilities to general partners - remaining term greater than 5 years			1709 00	Profit drawdown account of silent partners - other liabilities
Liabilities to lim- ited partners or Receivables from limited partners		1675 00	Liabilities to limited partners			1710 00	Payments received on account of orders (liabilities)
		1676 00	Liabilities to limited partners - remaining term up to 1 year		U	AM 1711 00 -1711 99	Tax-paid payments received on account of orders, 7 % VAT (liabilities)
		1677 00	Liabilities to limited partners - remaining term between 1 and 5 years		U	AM 1712 00 -1712 99	Tax-paid payments received on account of orders, 5 % VAT (liabilities)
		1678 00	Liabilities to limited partners - remaining term greater than 5 years		U	R 1713 00 -1713 99	
Other liabilities or Other assets		1691 00	Liabilities to project consortiums			AM 1714 00 -1714 99	Tax-paid payments received on account of orders, 0 % VAT (liabilities)
	SB	1692 00	Neutralization of items recognized in expenses for section 4(3) EStG			1715 00	Payments received on account of orders - Back taxes
	SB	1693 00	Items recognized in equity for section 4(3) EStG		U	R 1716 00 -1716 99	
Other liabilities		1695 00	Liabilities to silent Partners		U	AM 1717 00 -1717 99	Tax-paid payments received on account of orders, 16 % VAT (liabilities)
						AM 1718 00 -1718 99	Tax-paid payments received on account of orders, 19 % VAT (liabilities)
						1719 00	Payments received on account of orders - remaining term up to 1 year
						1720 00	Payments received on account of orders - remaining term between 1 and 5 years

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts
		1721 00 Payments received on account of orders - remaining term greater than 5 years			1749 00 Payables to tax authorities for construction withholding tax to be remitted
Advance payments received on orders (deducted from inventories on the face of the balance sheet)		1722 00 Payments received on account of orders (deducted from inventories on the face of the balance sheet)			1750 00 Liabilities from capital-forming payment arrangements
Other liabilities or Other assets		S 1725 00 VAT due in following period (sections 13 (1) no. 6, 13b (2) UStG)	Other liabilities		1751 00 Liabilities from capital-forming payment arrangements - remaining term up to 1 year
Other liabilities		S 1728 00 VAT on electronic services taxable in another EU country			1752 00 Liabilities from capital-forming payment arrangements - remaining term between 1 and 5 years
		1729 00 Tax payments on services taxable in another EU country			1753 00 Liabilities from capital-forming payment arrangements - remaining term greater than 5 years
Other liabilities or Other assets		1730 00 Credit card settlements			1754 00 Tax payments to other countries
Other liabilities		1731 00 Consignment goods accounts			1755 00 Payroll allocation
		1732 00 Security deposits received	Other liabilities or Other assets		
		1733 00 Security deposits received - remaining term up to 1 year		SB	1756 00 Payroll allocation, section 11(2) EStG for section 4(3) EStG
		1734 00 Security deposits received - remaining term between 1 and 5 years	- "Other accounts" -	SB	1757 00 Liabilities to company/joint ownership
		1735 00 Security deposits received - remaining term greater than 5 years	Other liabilities		1758 00 Other liabilities refunds by co-operatives
Other liabilities or Other assets		1736 00 Liabilities from taxes and levies	Other liabilities or Other assets		1759 00 Expected contributions owed to social security funds
		1737 00 Liabilities from taxes and levies - remaining term up to 1 year	Provisions for taxes (general) or Other assets		S 1760 00 VAT not due
Other liabilities		1738 00 Liabilities from taxes and levies - remaining term between 1 and 5 years		U	S 1761 00 VAT not due 7 %
		1739 00 Liabilities from taxes and levies - remaining term greater than 5 years			S 1762 00 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation
Other liabilities or Other assets		1740 00 Payroll liabilities		U	R 1763 00 -1763 99
		1741 00 Wage and church tax payables			S 1764 00 VAT not due on intra-European Union supplies of goods and services subject to domestic taxation, 19 %
		1742 00 Social security liabilities			
		1743 00 Social security liabilities - remaining term up to 1 year		U	R 1765 00 -1765 99
		1744 00 Social security liabilities - remaining term between 1 and 5 years	Other liabilities		S 1766 00 VAT not due 19 %
		1745 00 Social security liabilities - remaining term greater than 5 years			S 1767 00 VAT on supplies of goods and services taxable in another EU country
		1746 00 Liabilities from taxes withheld (investment income tax and solidarity surcharge, church tax on investment income tax) for open distribution			S 1768 00 VAT on supplies of other goods and services/cost-plus contracts taxable in another EU country
		1747 00 Excise duties payable	Other liabilities or Other assets		S 1769 00 VAT withdrawal of goods from a VAT warehouse
		1748 00 Liabilities for amounts withheld from Employees			S 1770 00 VAT
					S 1771 00 VAT 7 %
					S 1772 00 VAT on intra-community acquisitions
					R 1773 00 -1773 99
					S 1774 00 VAT on intra-community acquisitions 19 %

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts
		R 1775 00 -1775 99 S 1776 00 VAT 19 % S 1777 00 VAT on intra-European Union supplies of goods and services subject to domestic taxation	Capital share general partners		F 1830 00 Special personal deductions, fully deductible, gp
		S 1778 00 VAT on intra-European Union supplies of goods and services subject to domestic taxation, 19 %	Withdrawals		F 1831 00 Special personal deductions, fully deductible (only sole proprietorships)
		S 1779 00 VAT on intra-community acquisitions without input tax deduction	Capital share general partners		F 1840 00 Non-cash benefits, donations, gp
		F 1780 00 VAT prepayments	Withdrawals		F 1841 00 Non-cash benefits, donations (only sole proprietorships)
	U	F 1781 00 VAT prepayments 1/11	Capital share general partners		F 1850 00 Extraordinary expenses, gp
	U	F 1782 00 Back taxes, VAT return line 65	Withdrawals		F 1851 00 Extraordinary expenses (only sole proprietorships)
	U	F 1783 00 Incorrect or invalid invoiced taxes, VAT return line 69	Capital share general partners		F 1860 00 Real estate expenses, gp
		S 1784 00 VAT on intra-community acquisition of new vehicles from suppliers without VAT identification number	Withdrawals		F 1861 00 Real estate expenses (only sole proprietorships)
		S 1785 00 VAT under section 13b UStG	Capital share general partners		1869 00 Real estate expenses (VAT key possible, only sole proprietorships)
		R 1786 00 -1786 99 S 1787 00 VAT under section 13b UStG 19 %	Withdrawals		F 1870 00 Income from real estate, gp
		1788 00 Acquisition tax deferred until			F 1871 00 Income from real estate (only sole proprietorships)
		1789 00 VAT, current year	Capital share general partners		1879 00 Income from real estate (VAT key possible, only sole proprietorships)
		1790 00 VAT liabilities, previous year	Withdrawals		F 1880 00 Non-cash withdrawals (gp), equity capital
		1791 00 VAT liabilities, earlier years			F 1881 00 Non-cash withdrawals (only sole proprietorships)
		1792 00 Other allocation accounts (interim accounts)	Capital share general partners		F 1890 00 Private contributions, gp
		1793 00 Allocation account for prepayments if posted via payables account	Withdrawals		F 1891 00 Private contributions (only sole proprietorships)
Other assets		S 1794 00 VAT from acquisition as last purchaser in a triangular transaction	Liabilities to limited partners or Receivables from limited partners		F 1900 00 Private withdrawals general (lp), borrowed capital
Other liabilities or Other assets		1795 00 Social security liabilities (section 4(3) EStG)			R 1901 00 -1909 99
	SB	1796 00 Issued gift tokens			F 1910 00 Private taxes, lp
Other liabilities		1797 00 Liabilities from VAT advance payments			R 1911 00 -1919 99
		S 1798 00 VAT on intra-European Union supplies of goods and services subject to domestic taxation, only OSS			F 1920 00 Special personal deductions, partly deductible (lp), borrowed capital
Capital share general partners		F 1800 00 Private withdrawals (gp), equity capital			R 1921 00 -1929 99
Withdrawals		F 1801 00 Private withdrawals general (only sole proprietorships)			F 1930 00 Special personal deductions, fully deductible (lp), borrowed capital
Capital share general partners		F 1810 00 Private taxes, gp			R 1931 00 -1939 99
Withdrawals		F 1811 00 Private taxes (only sole proprietorships)			F 1940 00 Non-cash benefits, donations, lp
Capital share general partners		F 1820 00 Special personal deductions, partly deductible, gp			R 1941 00 -1949 99
Withdrawals		F 1821 00 Special personal deductions, partly deductible (only sole proprietorships)			F 1950 00 Extraordinary expenses, lp
					R 1951 00 -1959 99
					F 1960 00 Real estate expenses, lp
					R 1961 00 -1969 99

Balance sheet / Profit and loss item	Program linkage	0 Fixed asset and capital accounts	Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts
		F 1970 00 Income from real estate, lp	- "Other ac- counts" -		R 2000 00 -2003 99
		R 1971 00 -1979 99	Other operating expenses	K	2004 00 Losses from mergers and reorganisations
		F 1980 00 Non-cash withdrawals (lp), borrowed capital			R 2006 00 -2006 99
		R 1981 00 -1989 99			2007 00 Restructuring and reorganisation costs
		F 1990 00 Private contributions, lp			R 2008 00 -2008 99
		R 1991 00 -1999 99			2010 00 Non-operating expenses
				HB	2020 00 Prior-period expenses
				HB	2090 00 Expenses from the application of transitional provisions
				HB	2091 00 Expenses from the ap- plication of transitional provisions (provisions for pensions)
					2094 00 Expenses from the application of transi- tional provisions (deferred taxes)
			Interest and simi- lar expenses	G K	2100 00 Interest and similar Expenses
				G K	2102 00 Non-tax-deductible other incidental charges related to taxes, section 4(5b) EStG
					2103 00 Tax-deductible other incidental charges related to taxes
				G K	2104 00 Non-tax-deductible other incidental charges related to taxes
				G K	2105 00 Interest expenses as per Sect. 233a of the German Fiscal Code, non-deductible
				G K	2107 00 Interest expenses as per Sect. 233a of the German Fiscal Code, Deductible
				G K	2108 00 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, non deductible
				G K	2109 00 Interest expenses to affiliated companies
				G K	2110 00 Interest expenses on short-term debt
				G K	2111 00 Interest expenses as per Sect. 234 to 237 of the German Fiscal Code, Deductible
				G	2113 00 Non-deductible interest on long-term debt un- der section 4(4a) EStG (add-back)
				K	2114 00 Interest on shareholder loans
				G K	2115 00 Interest and similar expenses sections 3 no. 40, 3c EStG/ section 8b(1,4) KStG
				G K	2116 00 Interest and similar expenses to affiliated companies sections 3 no. 40, 3c EStG/ section 8b(1) KStG

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts		Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	
	K	2117 00	Interest to shareholders with an equity interest of more than 25 % or their related parties	Other operating expenses		2150 00	Currency translation losses
	G K	2118 00	Interest on receivables and payables accounts			2151 00	Currency translation losses (not s. 256a HGB)
	G K	2119 00	Interest expenses on short-term liabilities to affiliated companies			2166 00	Expenses from remeasurement of cash funds
	G K	2120 00	Interest expense on long-term debt			2170 00	Non-deductible input tax
	G K	2123 00	Depreciation and amortization of premium or discount/debt discount for financing purposes			2171 00	Non-deductible input tax 7 %
						R 2174 00	
						-2175 99	
						2176 00	Non-deductible input tax 19 %
	G K	2124 00	Depreciation and amortization of premium or discount/debt discount for financing fixed assets	Taxes on income and earnings	K	2200 00	Corporate income tax
				Taxes on income and earnings or Taxes on income and earnings	K	2203 00	Corporate income tax for prior years
	G K	2125 00	Interest expenses for buildings classified as operating assets	Taxes on income and earnings	K	2204 00	Corporate income tax refunds for prior years
	G K	2126 00	Borrowing costs for fixed assets	Taxes on income and earnings or Taxes on income and earnings	K	2208 00	Solidarity surcharge
	G K	2127 00	Annuities and recurrent payments		K	2209 00	Solidarity surcharge for prior years
	G	2128 00	Interest expenses for the provision of capital by partners section 15 EStG (corresponds to special business income)	Taxes on income and earnings	K	2210 00	Solidarity surcharge refunds for prior years
					K	2213 00	Withholding tax on investment income, 25 %
					K	2216 00	Allowable solidarity surcharge on withholding tax on investment income, 25 %
	G K	2129 00	Interest expenses on long-term liabilities to affiliated companies				
	G K	R 2130 00			G K	2218 00	Foreign tax on DTA income exempt from domestic taxation
		-2139 99					
		2140 00	Expenses similar to interest expenses		G K	2219 00	Credit/ deduction of foreign withholding tax
		2141 00	Loan commissions and administrative cost contributions		HB G K	2250 00	Expenses from additions to and reversals of deferred taxes
		2142 00	Interest cost included in additions to pension provisions		HB G K	2255 00	Income from additions to and reversals of deferred taxes
	HB	2143 00	Interest expenses from the discounting of liabilities		G K	2260 00	Expenses from additions to provisions for taxes for tax deferral (BStBK)
		2144 00	Interest expenses from the discounting of provisions		G K	2265 00	Income from reversal of provisions for taxes for tax deferral (BStBK)
		2145 00	Interest expenses from the discounting of provisions for pensions and similar/ comparable obligations	Taxes on income and earnings or Taxes on income and earnings	G K	2281 00	Back payments and refunds of trade tax for prior years section 4(5b) EStG
	HB	2146 00	Interest expenses from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB	Taxes on income and earnings	G K	2283 00	Income from reversal of provisions for trade tax section 4(5b) EStG
				Other taxes		2285 00	Back payments of other taxes for prior years
	HB	2147 00	Expenses from assets for offsetting in accordance with section 246(2) HGB			2287 00	Refunds of other taxes for prior years
						2289 00	Income from reversal of provisions for other taxes
Interest and similar expenses or other interest and similar income	HB			Other operating expenses		2300 00	Other expenses
						2307 00	Other regular non-operating expenses
					G K	2308 00	Other non-deductible expenses
Interest and similar expenses	G K	2148 00	Interest expenses from the discounting of provisions, non-tax-deductible			2309 00	Other infrequent expenses
		2149 00	Expenses similar to interest expenses to affiliated companies				

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts
		2309 11 Cash register amounts short		<div>SB</div>	2343 00 Transfers to tax reserve under s. 6b(10) EStG
		2310 00 Disposals of tangible fixed assets (net carrying amount for book loss)		<div>SB</div>	2344 00 Transfers to replacement reserve under R.6.6 EStR
		2311 00 Disposals of intangible fixed assets (net carrying amount for book loss)		<div>SB</div>	2345 00 Allocation to other tax reserves
		2312 00 Disposals of long-term financial assets (net carrying amount for book loss)			2347 00 Expenses from the purchase of treasury shares
			Other taxes		2350 00 Real estate expenses, non-operating
	G K	2313 00 Disposals of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG (net carrying amount for book loss)	Other operating expenses	G K	2375 00 Land tax
				G K	2380 00 Non-cash benefits, donations, non-tax deductible
				G K	2381 00 Non-cash benefits, donations for scientific and cultural purposes
				G K	2382 00 Non-cash benefits, donations for charitable purposes
		2315 00 Disposals of tangible fixed assets (net carrying amount for book gain)		G K	2383 00 Non-cash benefits, donations for church, religious and non-profit purposes
		2316 00 Disposals of intangible fixed assets (net carrying amount for book gain)		G K	2384 00 Non-cash benefits, donations to political parties
		2317 00 Disposals of long-term financial assets (net carrying amount for book gain)		K	2385 00 Non-deductible half of supervisory board remuneration
	G K	2318 00 Disposals of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG (net carrying amount for book gain)		G K	2386 00 Deductible supervisory board remuneration
					2387 00 Non-cash benefits, donations to permanent assets (capital reserves) of a non-profit foundation
Other operating income		R 2320 00		G K	2389 00 Non-cash benefits, donations to permanent assets (capital reserves) of a church, religious or non-profit foundation
		-2320 99			
		R 2323 00			
		-2323 99			
	K	2324 00 Disposal of securities classified as current assets section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG (book value in the event of book loss)		G K	2390 00 Non-cash benefits, donations to permanent assets (capital reserves) of a scientific, charitable or cultural foundation
					2400 00 Bad debt allowances (normal amount)
		2325 00 Losses on disposal of current assets (excluding inventories)		U	AM 2401 00 Bad debt allowances 7 % VAT (normal amount)
				U	AM 2402 00 Bad debt allowances on tax-exempt intra-European Union supplies of goods and services (normal amount)
	G K	2326 00 Losses on disposal of current assets (excluding inventories) section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG		U	AM 2403 00 Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT (normal amount)
		2327 00 Disposal of current assets under section 4(3) sentence 4 EStG			R 2404 00
	<div>SB</div>				-2405 99
	<div>SB</div>	2328 00 Disposal of current assets section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG under section 4(3) sentence 4 EStG		U	AM 2406 00 Bad debt allowances 19 % VAT (normal amount)
					-2406 99
					R 2407 00
					-2407 99
Other operating expenses	<div>SB</div>	2339 00 Transfers to tax reserve under s. 4g EStG			
	<div>SB</div>	2342 00 Transfers to tax reserve under s. 6b(3) EStG			

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts		Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	
	U	AM 2408 00 -2408 99	Bad debt allowances on intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT (normal amount)	Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements		2492 00	Profit transferred on the basis of a profit pooling agreement
Depreciation and amortization of current assets to the extent that they exceed normal depreciation		R 2409 00 -2409 99 2430 00	Bad debt allowances (if unusually high)	Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements or Income from loss transfer	G K	2493 00	Transferred profit shares (debit) / adjusted shares of losses (credit) in typical silent partnerships pursuant to section 8 of the GewStG
	U	AM 2431 00 -2431 99	Bad debt allowances 7 % VAT (if unusually high)	Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements	K	2494 00	Profit transferred on the basis of a profit and loss transfer or partial profit transfer agreement
	U	AM 2436 00 -2436 99	Bad debt allowances 19 % VAT (if unusually high)	Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements		2495 00	Appropriation to capital reserves under the rules governing simplified capital decreases
	G K	R 2437 00 -2438 99 2440 00	Allowances on receivables from corporations classified as long-term investees (if unusually high) s. 3c EStG/ s. 8b(3) KStG	Appropriations to capital reserves under the rules governing simplified capital decreases		2496 00	Appropriation to legal reserve
	G K	2441 00	Allowances on receivables from shareholders and related parties (if unusually high) section 3 no. 40 EStG/section 8b(3) KStG	Appropriations to statutory reserve		2497 00	Appropriation to reserves provided for by the articles of association
Other operating expenses		2450 00	Transfers to global valuation allowance on receivables	Appropriations to reserves provided for by the articles of association		F 2498 00	Transfers to special reserves for capitalised own shares
		2451 00	Transfer to specific valuation allowance on receivables	Appropriations to reserve for shares in a parent or majority investor		2499 00	Appropriation to other revenue reserves
Appropriations to reserve for shares in a parent or majority investor		2480 00	Transfers to reserve for shares in a parent or majority investor	Appropriations to other retained earnings	K	2504 00	Gains from mergers and reorganisations
Appropriations to other reserves		F 2481 00	Appropriation to collectively held reserves (with breakdown for statement of changes in capital account)	Other operating income		R 2508 00 -2508 99 2510 00 2520 00 2590 00	Non-operating income Prior - period income Income from the application of transitional provisions
Appropriations to other revenue reserves		2485 00	Transfers to other revenue reserves (co-operatives)		HB	2594 00	Income from the application of transitional provisions (deferred taxes)
Taxable profit/loss for the current year (tax adjustment item)	SB	2488 00	Change tax adjustment item (corporations)		HB	2600 00	Income from long-term equity investments
	SB	F 2489 00	Change tax adjustment item (partnerships, sole proprietorships)			2603 00	Income from investments in partnerships (affiliated companies) s. 9 GewStG or s. 18 EStG
Expenses from loss transfers (parent)	G K	2490 00	Cost of loss absorption		G K	2613 00	Income from typical silent partnerships
Income from profits transferred under profit pooling, profit and loss transfer, or partial profit transfer agreements or Income from loss transfer	HB	2491 00	Transferred profit shares (debit) / adjusted shares of losses (credit) in atypical silent partnerships		G K	2614 00	Income from atypical silent partnerships
					G K	2615 00	Income from shares in corporations (long-term equity investments) s. 3 no. 40 EStG/ s. 8b(1) KStG

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts		Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	
	G K	2616 00	Income from shares in corporations (affiliated companies) s. 3 no. 40 EStG/ s. 8b(1) KStG			2659 00	Other interest and similar income from affiliated companies
	G K	2618 00	Profit shares from industrial or self-employed partnerships s. 9 GewStG or s. 18 EStG	Other operating income		2660 00	Currency translation gains
Income from other securities and long-term loans		2619 00	Income from long-term equity investments in affiliated companies	other interest and similar income	G K	2661 00	Currency translation gains (not s. 256a HGB)
		2620 00	Income from other securities and long-term loans			2666 00	Income from remeasurement of cash funds
		2621 00	Income from long-term loans		HB	R 2670 00 -2679 99	
		2622 00	Income from long-term loans to affiliated companies			2680 00	Income similar to interest income
		2623 00	Income from shares in partnerships (long-term financial assets)		HB	2682 00	Tax-exempt interest income from discounting of provisions
	G K	2625 00	Income from shares in corporations (long-term equity investments) s. 3 no. 40 EStG/ s. 8b(1,4) KStG			2683 00	Interest income from the discounting of liabilities
	G K	2626 00	Income from shares in corporations (affiliated companies) s. 3 no. 40 EStG/ s. 8b(1) KStG	other interest and similar income or Interest and similar expenses	HB	2684 00	Interest income from the discounting of provisions
		2640 00	Interest and dividend income		HB	2685 00	Interest income from the discounting of provisions for pensions and similar/comparable obligations
		2641 00	Compensation payments received as an outside shareholder			2686 00	Interest income from the discounting of provisions for pensions and similar/comparable obligations for offsetting under s. 246(2) HGB
		2646 00	Income from shares in partnerships (affiliated companies)	other interest and similar income		2687 00	Income from assets for offsetting in accordance with section 246(2) HGB
		2647 00	Income from other long-term securities of corporations (affiliated companies)	Other operating income		2689 00	Income similar to interest income from affiliated companies
		2648 00	Income from other long-term securities of partnerships (affiliated companies)			2700 00	Other income
		2649 00	Income from other securities and long-term loans, from affiliated companies			2705 00	Other regular operating income
		2650 00	Other interest and similar income			2707 00	Other regular non-operating income
	G K	2653 00	Interest income s. 233a AO, s. 4(5b) EStG, tax-exempt		G K	2709 00	Other infrequent income
		2654 00	Income from other securities and short-term loans			2709 11	Cash register amounts over
	G K	2655 00	Income from shares in corporations (current assets) s. 3 no. 40 EStG/ s. 8b(1,4) KStG		G K	2709 12	Forfeited advance payments
	G K	2656 00	Income from shares in corporations (affiliated companies) s. 3 no. 40 EStG/ s. 8b(1) KStG			2710 00	Income from reversal of write-downs of tangible fixed assets
		2657 00	Interest income s. 233a AO, taxable			2711 00	Income from reversal of write-downs of intangible fixed assets
	K	2658 00	Interest income s. 233a AO, tax-exempt (Schedule GK KSt)			2712 00	Income from reversal of write-downs of long-term financial assets
						2713 00	Income from reversal of write-downs of long-term financial assets section 3 no. 40 EStG/section 8b(3) sentence 9 KStG
						2714 00	Income from reversal of write-downs section 3 no. 40 EStG/section 8b(2) KStG
						2715 00	Income from reversal of write-downs of current assets excluding inventories

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts		Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	
	G K	2716 00	Income from reversal of write-downs of current assets section 3 no. 40 EStG/section 8b(3) sentence 9 KStG	Sales	U	2750 00	Income from real estate
		R 2720 00			U	AM 2751 00	Rental and lease
		-2720 99				-2751 99	income, VAT-exempt
		R 2723 00				AM 2752 00	Rental and lease
		-2723 99				-2752 99	income 19 % VAT
	K	2724 00	Disposal of securities classified as current assets section 8b(2) KStG (book value in the event of book gain)	Other operating income		R 2753 00	
						-2754 99	
		2725 00	Income from disposal of current assets (excluding inventories)	Sales		2760 00	Income from capitalisation of assets acquired free of charge
	G K	2726 00	Income from disposal of current assets (excluding inventories) section 3 no. 40 EStG/section 8b(2) KStG	Income from loss transfer	K	2762 00	Reimbursements, refunds and credit entries relating to prior periods
		2727 00	Income from reversal of tax reserve under s. 6b(3) EStG	Income from profits received under profit pooling, profit and loss transfer, or partial profit transfer agreements		2764 00	Income from administrative costs allocations
		2728 00	Income from reversal of tax reserve under s. 6b(10) EStG			2790 00	Income from loss absorption
	SB	2729 00	Income from reversal of replacement reserve under R.6.6 EStR			2792 00	Income from profits received under a profit pooling agreement
		2730 00	Income from reduction in global valuation allowances on receivables	Withdrawals from capital reserves			
		2731 00	Income from reduction in specific valuation allowances on receivables	Withdrawals from legal reserve		2794 00	Income from profits received under a profit and loss transfer or partial profit transfer agreement
		2732 00	Income from recoveries of receivables previously written off	Withdrawals from reserves provided for by the articles of association		2795 00	Withdrawals from capital reserves
		2733 00	Income from reversal of provisions	Withdrawals from reserve for shares in a parent or majority investor		2796 00	Withdrawals from legal reserve
		2736 00	Income from remission of liabilities	Withdrawals from other retained earnings		2797 00	Withdrawals from reserves provided for by the articles of association
	SB	2737 00	Income from reversal of tax reserve under s. 4g EStG	Withdrawals from reserve for shares in a parent or majority investor		F 2798 00	Withdrawals from special reserves for capitalised own shares
		2740 00	Income from the reversal of other tax reserves	Withdrawals from other reserves		2799 00	Withdrawals from other revenue reserves
		2741 00	Income from reversal of accelerated tax depreciation			2840 00	Withdrawals from reserve for shares in a parent or majority investor
		2742 00	Insurance recoveries and compensation payments			F 2841 00	Withdrawals from collectively held reserves (with breakdown for statement of changes in capital account)
		2742 51	Cancellation fees (excl. VAT)	Withdrawals from other revenue reserves		2850 00	Withdrawals from other revenue reserves (co-operatives)
		2742 52	Insurance recoveries and compensation payments	of which retained profits brought forward/of which accumulated losses brought forward		2860 00	Retained profits brought forward after appropriation of net profit
		2743 00	Investment subsidies (taxable)				
	G K	2744 00	Investment grants (tax-exempt)				
Income from capital decrease	K	2745 00	Income from capital decrease			F 2865 00	Retained profits brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)
Other operating income	G K	2746 00	Tax-exempt income from reversal of tax reserves				
	G K	2747 00	Other tax-exempt operating income				
		2749 00	Refunds Act on Reimbursement of Employers' Expenses (AAG)				

Balance sheet / Profit and loss item	Program linkage	2 Accrual accounts	Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts
		F 2867 00 Accumulated losses brought forward after appropriation of net profit (with breakdown for statement of changes in capital accounts)	Cost of raw materials, consumables and supplies, and of purchased merchandise		3000 00 Raw materials, consumables and supplies
		2868 00 Accumulated losses brought forward after appropriation of net profit			AV 3010 00 Cost of raw materials, consumables and supplies 7 % input tax -3019 99
		2870 00 Advance distribution			R 3020 00 -3028 99 3029 00 Cost of raw materials, consumables and supplies without input tax deduction
Advance distribution / resolved distribution for the FY		2890 00 Allocated imputed business owner's remuneration			AV 3030 00 Cost of raw materials, consumables and supplies 19 % input tax -3039 99
Other operating expenses		2891 00 Allocated imputed rental and lease payments		U	R 3040 00 -3059 99 AV 3060 00 Cost of raw materials, consumables and supplies, intra-community acquisitions 7 % input tax and 7 % VAT -3060 99
		2892 00 Allocated imputed interest			
		2893 00 Allocated imputed depreciation, amortisation and write-downs			R 3061 00 -3061 99
		2894 00 Allocated imputed business risks		U	AV 3062 00 Cost of raw materials, consumables and supplies, intra-community acquisitions 19 % input tax and 19 % VAT -3063 99
		2895 00 Allocated imputed wages for non-compensated employees			
		R 2900 00 -2900 99			R 3064 00 -3065 99
				U	AV 3066 00 Cost of raw materials, consumables and supplies, intra-community acquisitions without input tax and 7 % VAT -3066 99
				U	AV 3067 00 Cost of raw materials, consumables and supplies, intra-community acquisitions without input tax and 19 % VAT -3067 99
					R 3068 00 -3069 99
					AV 3070 00 Cost of raw materials, consumables and supplies 5.5 % input tax -3070 99
					AV 3071 00 Purchase of production supplies 9.0 % / 7.8 % input tax -3071 99
					R 3072 00 -3074 99
				U	AV 3075 00 Cost of raw materials, consumables and supplies from a VAT warehouse s. 13a UStG 7 % input tax and 7 % VAT -3075 99
				U	AV 3076 00 Cost of raw materials, consumables and supplies from a VAT warehouse s. 13a UStG 19 % input tax and 19 % VAT -3076 99
					R 3077 00 -3088 99
				U	AV 3089 00 Cost of raw materials, consumables and supplies as last purchaser in a triangular transaction 19 % input tax and 19 % VAT -3089 99
					3090 00 Fuels (production)
					AV 3091 00 Fuels (production) -3091 99 7 % input tax

Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts		Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts		
		AV 3092 00	Fuels (production)			R 3142 00		
		-3092 99	19 % input tax			-3142 99		
		R 3093 00			U	AV 3143 00	Other services supplied	
		-3098 99				-3143 99	by a contractor in	
		3100 00	Purchased services				another EU country	
							without input tax and	
							19 % VAT	
Expenses for purchased ser- vices		3100 56	Purchased services telecommunications			R 3144 00		
						-3144 99		
		3100 57	Purchased services		U	AV 3145 00	Services supplied by	
		AV 3106 00	Purchased services			-3146 99	foreign contractor	
		-3106 99	19 % input tax				without input tax and	
		R 3107 00					19 % VAT	
		-3107 99				R 3147 00		
		AV 3108 00	Purchased services			-3149 99		
		-3108 99	7 % input tax			S/AV 3150 00	Cash discounts received	
		3109 00	Purchased services			-3150 99	on services for which re-	
			without input tax				cipient bears tax liability	
		U	AV 3110 00	Construction services			S/AV 3151 00	under section 13b UStG
			-3110 99	supplied by domestic		U	-3151 99	Cash discounts received
				contractor 7 % input tax				on services for which
				and 7 % VAT				recipient bears tax
			R 3111 00					liability under section
			-3112 99					13b UStG 19 % input
		U	AV 3113 00	Other services supplied				tax and 19 % VAT
			-3113 99	by a contractor in			R 3152 00	
				another EU country 7 %			-3152 99	
				input tax and 7 % VAT			S/AV 3153 00	Cash discounts received
			R 3114 00				-3153 99	on services for which
			-3114 99					recipient bears tax
		U	AV 3115 00	Services supplied by				liability under section
			-3115 99	foreign contractor 7 %				13b UStG without
				input tax and 7 % VAT				input tax, with VAT
			R 3116 00			U	S/AV 3154 00	Cash discounts received
			-3119 99				-3154 99	on services for which
		U	AV 3120 00	Construction services				recipient bears tax
			-3121 99	supplied by domestic				liability under section
				contractor 19 % input				13b UStG without input
				tax and 19 % VAT				tax and 19 % VAT
			R 3122 00				R 3155 00	
			-3122 99				-3159 99	
		U	AV 3123 00	Other services supplied			3160 00	Services under s. 13b
		-3123 99	by a contractor in an-				UStG with input tax	
			other EU country 19 %				deduction	
			input tax and 19 % VAT			3165 00	Services under s. 13b	
							UStG without input tax	
		R 3124 00					deduction	
		-3124 99						
	U	AV 3125 00	Services supplied by		G K	3170 00	Purchased services	
		-3126 99	foreign contractor 19 %				(rent/lease for movable	
			input tax and 19 % VAT				property)	
		R 3127 00			G K	3175 00	Purchased services	
		-3129 99					(rent/lease for	
	U	AV 3130 00	Construction services				immovable property)	
		-3130 99	supplied by domestic		G K	3180 00	Purchased services	
			contractor without input				(recompense for	
			tax and 7 % VAT				rights and licences)	
		R 3131 00			G	3185 00	Purchased services	
		-3132 99					(remuneration for rental	
	U	AV 3133 00	Other services supplied				and lease of assets	
		-3133 99	by a contractor in				- corresponds to special	
			another EU country				business income)	
			without input tax and			3200 00	Cost of merchandise	
			7 % VAT					
		R 3134 00		Cost of raw mate- rials, consumables and supplies, and of purchased merchandise				
		-3134 99						
	U	AV 3135 00	Services supplied by					
		-3135 99	foreign contractor					
			without input tax and					
			7 % VAT					
		R 3136 00						
		-3139 99						
	U	AV 3140 00	Construction services					
		-3141 99	supplied by domestic					
			contractor without input					
			tax and 19 % VAT					

Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts	Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts
		3200 33 Goods receipt wine, sparkling wine			AV 3401 00 Cost of merchandise
		3200 34 Goods receipt spirits			-3409 99 19 % input tax
		3200 40 Goods receipt other goods			R 3410 00
		3200 41 Goods receipt tobacco products			-3417 99
		3200 42 Goods receipt confectionery			AV 3418 00 Cost of merchandise
		3200 43 Goods receipt ice			-3418 99 19 % input tax
		3200 44 Goods receipt toiletries			R 3419 00
		3200 45 Goods receipt other merchandise		U	-3419 99
		3200 48 Goods receipt fitness & wellness, spa			AV 3420 00 Intra-community
		3200 52 Goods receipt side programmes, guest events/conferences			-3420 19 acquisitions 7 % input tax and 7 % VAT
		3201 00 Cost of merchandise		U	AV 3420 20 Intra-Community
		AV 3300 00 Cost of merchandise			-3420 29 acquisitions 7 % input tax and 7 % VAT food
		-3300 19 7 % input tax			AV 3420 30 Intra-community
		AV 3300 20 Food 7% input tax			-3424 99 acquisitions 7 % input tax and 7 % VAT
		-3300 24		U	AV 3425 00 Intra-community
		AV 3300 25 Coffee, tea, hot chocolate 7% input tax			-3425 19 acquisitions 19 % input tax and 19 % VAT
		-3300 29		U	AV 3425 20 Intra-Community
		AV 3300 30 Beverages			-3425 29 acquisitions 19 % input tax and 19 % VAT food
		-3300 39 7 % input tax		U	AV 3425 30 Intra-Community
		AV 3300 40 Other goods			-3425 39 acquisitions 19 % input tax and 19 % VAT beverages
		-3300 41 7 % input tax		U	AV 3425 40 Intra-Community
		AV 3300 42 Confectionery			-3425 47 acquisitions 19 input tax and 19 % VAT other merchandise
		7 % input tax		U	AV 3425 48 Intra-Community
		AV 3300 43 Ice 7 % input tax			-3425 99 acquisitions 19 % input tax and 19 % VAT fitness & wellness, spa
		-3300 47		U	AV 3426 00 Intra-community
		AV 3300 48 Fitness & wellness			-3429 99 acquisitions 19 % input tax and 19 % VAT
		-3300 51 7 % input tax		U	AV 3430 00 Intra-community
		AV 3300 52 Goods receipt side programmes, guest events/conferences			-3430 99 acquisitions without input tax and 7 % VAT
		-3300 99		U	R 3431 00
		AV 3301 00 Cost of merchandise			-3434 99
		-3309 99 7 % input tax		U	AV 3435 00 Intra-community
		R 3310 00			-3435 99 acquisitions without input tax and 19 % VAT
		-3346 99		U	R 3436 00
		AV 3347 00 Cost of merchandise			-3439 99
		-3347 99 7 % input tax		U	AV 3440 00 Intra-community
		R 3348 00			-3440 99 acquisition of new vehicles from supplier without VAT identification number, 19 % input tax and 19 % VAT
		-3348 99		U	R 3441 00
		3349 00 Cost of merchandise without input tax deduction			-3449 99
		AV 3400 00 Cost of merchandise			R 3500 00
		-3400 19 19 % input tax		U	-3504 99
		AV 3400 20 Food 19 % input tax			AV 3505 00 Cost of merchandise
		-3400 29			-3509 99 5.5 % input tax
		AV 3400 30 Beverages			R 3510 00
		19 % input tax			-3539 99
		AV 3400 31 Beer 19 % input tax			AV 3540 00 Goods received at average rate under section 24 UStG
		AV 3400 32 Non-alcoholic beverages 19 % input tax			-3549 99
		AV 3400 33 Wine 19 % input tax		U	AV 3550 00 Tax-exempt intra-community acquisitions
		AV 3400 34 Spirits 19 % input tax			-3550 99
		-3400 39			3551 00 Cost of merchandise in a third country, taxable
		AV 3400 40 Other inventory			3552 00 Acquisition by 1st purchaser in a triangular transaction
		19 % input tax			
		AV 3400 41 Tobacco			
		-3400 43 19 % input tax			
		AV 3400 44 Toiletries			
		19 % input tax			
		AV 3400 45 Other merchandise			
		-3400 47 19 % input tax			
		AV 3400 48 Fitness & wellness, spa			
		-3400 51 19 % input tax			
		AV 3400 52 Goods receipt side programmes, guest events/conferences			
		-3400 99			

Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts		Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts		
	U	AV 3553 00	Purchase of merchandise as last purchaser in a triangular transaction		U	AV 3725 00	Trade discounts on intra-community acquisitions 19 % input tax and 19 % VAT	
		-3553 99	19 % input tax and 19 % VAT			-3725 99		
		R 3554 00				R 3726 00		
		-3557 99				-3729 99		
		3558 00	Cost of merchandise in another EU country, taxable		S/AV 3730 00	-3730 99	Cash discounts received	
		3559 00	Tax-exempt imports		S/AV 3731 00	-3731 99	Cash discounts received 7 % input tax	
	U	AV 3560 00	Merchandise from a VAT warehouse, section 13a UStG 7 % input tax and 7 % VAT		R 3732 00	-3732 99		
		-3560 99			S/AV 3733 00	-3733 99	Cash discounts received on cost of raw materials, consumables and supplies	
		R 3561 00			S/AV 3734 00	-3734 99	Cash discounts received on cost of raw materials, consumables and supplies 7 % input tax	
		-3564 99						
	U	AV 3565 00	Merchandise from a VAT warehouse, section 13a UStG 19 % input tax and 19 % VAT		R 3735 00	-3735 99		
		-3565 99			S/AV 3736 00	-3736 99	Cash discounts received 19 % input tax	
		R 3566 00			R 3737 00	-3737 99		
		-3569 99			S/AV 3738 00	-3738 99	Cash discounts received on cost of raw materials, consumables and supplies 19 % input tax	
		3600 00	Non-deductible input tax					
		-3609 99			R 3739 00	-3740 99		
		3610 00	Non-deductible input tax 7 %		U	S/AV 3741 00	-3741 99	Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-community acquisitions 19 % input tax and 19 % VAT
		-3619 99						
		R 3620 00						
		-3629 99						
		R 3650 00						
		-3659 99						
		3660 00	Non-deductible input tax 19 %					
		-3669 99						
		3700 00	Trade discounts					
		3701 00	Trade discounts on cost of raw materials, consumables and supplies					
		AV 3710 00	Trade discounts 7 % input tax					
		-3711 99						
		R 3712 00						
		-3713 99						
		AV 3714 00	Trade discounts on cost of raw materials, consumables and supplies 7 % input tax		U	S/AV 3743 00	-3743 99	Cash discounts received on cost of raw materials, consumables and supplies, taxable intra-community acquisitions 7 % input tax and 7 % VAT
		-3714 99						
		AV 3715 00	Trade discounts on cost of raw materials, consumables and supplies 19 % input tax					
		-3715 99			S/AV 3744 00	-3744 99	Cash discounts received on raw materials, consumables and supplies, taxable intra-community acquisitions	
		R 3716 00						
		-3716 99						
	U	AV 3717 00	Trade discounts on cost of raw materials, consumables and supplies, intra-community acquisitions 7 % input tax and 7 % VAT		S/AV 3745 00	-3745 99	Cash discounts received on taxable intra-community acquisitions	
		-3717 99						
	U	AV 3718 00	Trade discounts on cost of raw materials, consumables and supplies, intra-community acquisitions 19 % input tax and 19 % VAT		U	S/AV 3746 00	-3746 99	Cash discounts received on taxable intra-community acquisitions 7 % input tax and 7 % VAT
		-3718 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
	U	AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99			U	S/AV 3748 00	-3748 99	Cash discounts received on taxable intra-community acquisitions 19 % input tax and 19 % VAT
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						
		-3723 99						
		AV 3724 00	Trade discounts on intra-community acquisitions 7 % input tax and 7 % VAT					
		-3724 99						
		R 3719 00						
		-3719 99						
		AV 3720 00	Trade discounts 19 % input tax					
		-3721 99						
		R 3722 00						

Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts	Balance sheet / Profit and loss item	Program linkage	3 Goods receipt and stock accounts
		3753 00 Volume discounts received on cost of raw materials, consumables and supplies			3830 00 Empties
		AV 3754 00 Volume discounts			3830 20 Empty containers, food
		-3754 99 received on cost of raw materials, consumables and supplies			3830 30 Empty containers, beverage
		7 % input tax			3830 40 Empties
		AV 3755 00 Volume discounts			3850 00 Customs and import duties
		-3755 99 received on cost of raw materials, consumables and supplies			3950 00 Changes in inventories of purchased merchandise
		19 % input tax			3950 20 Changes in inventories food
		R 3756 00			3950 30 Changes in inventories beverages
		-3759 99			3950 40 Changes in inventories other merchandise
		AV 3760 00 Volume discounts			3951 00 Changes in inventories of purchased merchandise
		-3761 99 received 19 % input tax			-3954 99
		R 3762 00			3955 00 Changes in inventories of raw materials, con- sumables and supplies
		-3768 99			-3959 99
		3769 00 Volume discounts received			3960 00 Changes in inventories of raw materials, con- sumables and supplies, and of purchased merchandise
		3770 00 Rebates received			3970 00 Inventories of raw ma- terials, consumables and supplies
		AV 3780 00 Rebates received			-3979 99
		-3781 99 7 % input tax			3980 00 Merchandise (inventories)
		R 3782 00			3980 20 Inventory, food
		-3782 99			3980 25 Inventory, coffee, tea, hot chocolate
		3783 00 Rebates received on cost of raw materials, consumables and supplies			3980 30 Inventory, beverages
		AV 3784 00 Rebates received on cost of raw materials, consumables and supplies 7 % input tax			3980 31 Inventory, beer
		-3784 99			3980 32 Non-alcoholic beverages
		AV 3785 00 Rebates received on cost of raw materials, consumables and supplies 19 % input tax			3980 33 Inventory, wine, sparkling wine
		-3785 99			3980 34 Inventory, spirits
		R 3786 00			3980 40 Inventory, miscellaneous goods
		-3786 99			3980 41 Inventory, tobaccos
		S/AV 3787 00 Cash discounts received on cost of raw materials, consumables and supplies 9.0 % input tax			3980 42 Inventory, confectionery
		-3787 99			3980 43 Inventory, ice cream
		R 3788 00			3980 44 Inventory, toiletries
		-3789 99			3980 45 Inventory, other merchandise
		AV 3790 00 Rebates received			3980 50 Merchandise (inventories)
		-3791 99 19 % input tax			-3989 99
	U	AV 3792 00 Cash discounts received on cost of raw materials, consumables and supplies as last pur- chaser in a triangular transaction 19 % input tax and 19 % VAT			3990 00 Allocated material costs (contra account 4000-99)
		-3792 99			-3999 99
		AV 3793 00 Cash discounts received on purchase of mer- chandise as last purchaser in a triangular transaction 19 % input tax and 19 % VAT			
	U	-3793 99			
		S/AV 3794 00 Cash discounts received			
		-3794 99 5.5 % input tax			
		S/AV 3795 00 Cash discounts received			
		-3795 99 9.0 % input tax			
		R 3796 00			
		-3797 99			
		S/AV 3798 00 Cash discounts received on cost of raw materials, consumables and sup- plies 5.5 % input tax			
		-3798 99			
		R 3799 00			
		-3799 99			
		3800 00 Delivery costs			

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	4 Operating expenses
Cost of raw materials, consumables and supplies, and of purchased merchandise		4000 00 Cost of raw materials, consumables and supplies, and of purchased merchandise -4000 19 4000 20 Food 4000 25 Coffee, tea, hot chocolate 4000 30 Beverages 4000 31 Beer 4000 32 Non-alcoholic beverages 4000 33 Wine 4000 34 Spirits 4000 40 Other goods 4000 41 Tobacco 4000 42 Confectionery 4000 43 Ice 4000 44 Toiletries 4000 45 Other merchandise 4000 48 Fitness and wellness, spa 4000 50 Cost of raw materials, consumables and supplies, and of purchased merchandise -4099 99	Wages and salaries		4145 00 Voluntary social benefits subject to wage tax 4146 00 Voluntary non-cash benefits provided to marginal part-time workers 4147 00 Voluntary non-cash benefits provided to shareholder managers 4148 00 Voluntary non-cash benefits provided to salaried partners, section 15 EStG (corresponds to special business income) 4149 00 Flat-rate tax on other benefits (e.g. travel allowances) 4150 00 Sick pay supplements 4151 00 Non-cash benefits and services provided to marginal part-time workers 4152 00 Non-cash benefits and services provided to employees 4153 00 Non-cash benefits and services provided to shareholder managers 4154 00 Non-cash benefits and services provided to salaried partners, section 15 EStG (corresponds to special business income) 4155 00 Employment agency subsidies (credit balances) 4156 00 Expenses from change in provisions for vacation pay 4157 00 Expenses from change in provisions for vacation pay for shareholder-managers 4158 00 Expenses from change in provisions for vacation pay for salaried partners, section 15 EStG (corresponds to special business income) 4159 00 Expenses from change in provisions for vacation pay for marginal part-time workers 4160 00 Pension funds
Wages and salaries		4100 00 Wages and salaries 4110 00 Wages 4120 00 Salaries 4124 00 Managing director salaries of shareholders of limited liability company (GmbH) 4125 00 Salaries of spouses 4126 00 Management bonuses paid to shareholder managers 4127 00 Managing director salaries 4128 00 Remuneration of salaried partners, section 15 EStG (corresponds to special business income) 4129 00 Management bonuses paid to employees 4130 00 Statutory social security expenses		G	
Social security costs and expenses for old age pensions and other benefits		4137 00 Statutory social security expenses for salaried partners, section 15 EStG (corresponds to special business income) 4138 00 Contributions to occupational health and safety agency 4139 00 Disabled persons equalisation levy 4140 00 Voluntary social benefits not subject to wage tax 4141 00 Other social security costs 4144 00 Social security contributions for marginal part-time workers	Social security costs and expenses for old age pensions and other benefits		
Other operating expenses					4165 00 Post-employment benefit costs 4166 00 Post-employment benefit costs for shareholder managers 4167 00 Flat-rate tax on other benefits (e.g. direct insurance policies) 4168 00 Post-employment benefit costs of salaried partners, section 15 EStG (corresponds to special business income)
Social security costs and expenses for old age pensions and other benefits				G	

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	4 Operating expenses
		4169 00 Employee benefit expenses			4260 15 Lighting
Wages and salaries		4170 00 Capital-forming payments			4260 17 Painting and decorating
		4175 00 Travel expense reimbursement - home/workplace			4260 19 Floor covering
		4180 00 Tips			4261 00 Maintenance of operating premises
		4190 00 Casual labour wages			4270 00 Levies for real property used for operating purposes
		4194 00 Flat-rate taxes for marginal part-time workers			4280 00 Other occupancy costs
		4195 00 Wages for marginal part-time work			4287 00 Daily flat rate for activities at the place of residence
	G	4196 00 Flat-rate taxes for shareholder managers		G	4288 00 Expenses for a home office (deductible portion)
		4197 00 Flat-rate taxes for salaried partners, section 15 EStG (corresponds to special business income)			4289 00 Expenses for a home office (non-deductible portion)
		4198 00 Flat-rate taxes for employees			4290 00 Real estate expenses, operating
		4199 00 Flat-rate tax on casual labour wages			4300 00 Non-deductible input tax
		4200 00 Occupancy costs			4301 00 Non-deductible input tax 7 %
Other operating expenses	G K	4210 00 Rent (immovable property)			R 4304 00
	G K	4210 10 Rent and lease		G K	-4305 99
	G K	4210 11 Fixed lease	Taxes on income and earnings		4306 00 Non-deductible input tax 19 %
	G K	4210 12 Percentage lease	Other taxes		4320 00 Trade tax
	G K	4211 00 Expenses for rented or leased immovable property that must be added back under trade tax law			4340 00 Other taxes
		4212 00 Rent/expenses for maintaining two residences (business owner)	Other operating expenses		4340 11 Beverage and entertainment tax
	G K	4215 00 Leases (immovable property)			4340 12 Betting tax
	G	4219 00 Remuneration of partners for rental of their immovable property, section 15 EStG (corresponds to special business income)			4350 00 Excise taxes (other taxes)
	G K	4220 00 Real property leases (immovable property)			4355 00 Eco tax
	K	4222 00 Remuneration of partners for rental and lease of their immovable property			4360 00 Insurance premiums
		4228 00 Incidental rental and lease expenses, not added back for trade tax purposes			4360 11 Building and contents insurance
	G	4229 00 Remuneration of partners for lease of their immovable property, section 15 EStG (corresponds to special business income)			4360 12 Liability/misc. insurance
		4230 00 Heating			4366 00 Building insurance
		4230 11 Heating oil	Other taxes		4370 00 Net insurance premium for future pension benefit liability
		4230 12 District heating	Other operating expenses		4380 00 Contributions
		4230 13 Other energy sources			4390 00 Other levies
		4240 00 Gas, electricity, water			4390 11 Fees and contributions
		4240 11 Electricity			4390 12 Licences
		4240 12 Gas			4390 13 GEMA licence fees
		4240 13 Water including sewage		G K	4390 14 Other levies
		4250 00 Cleaning			4390 17 Culture and regional support fees
		4260 00 Maintenance of operating premises			4390 18 Other levies
					4396 00 Tax-deductible late filing penalties and administrative fines
					4397 00 Non-tax deductible late filing penalties and administrative fines (free text)
					4400 00 Vehicle expenses
					4500 00 Motor vehicle tax
					4520 00 Vehicle-insurances
					4530 00 Current vehicle-operating costs
				G K	4540 00 Vehicle-repairs
					4550 00 Garage rent
				G K	4560 00 Road tolls
					4570 00 Operating leases (motor vehicles)

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	4 Operating expenses
	G K	4575 00 Leasing expenses for electric vehicles that must be added back under trade tax law			4668 00 Employee mileage reimbursement
		4580 00 Other vehicle costs		G	4670 00 Business owner travel expenses
		4590 00 Expenses for private vehicles used for business purposes			4672 00 Business owner travel expenses (non-deductible portion)
		4595 00 Third-party vehicle expenses			4673 00 Business owner travel expenses, cost of travel
		4600 00 Advertising expenses			4674 00 Business owner travel expenses, additional subsistence costs
		4600 11 Brochure material			R 4675 00
		4600 12 Trade fairs			-4675 99
		4600 13 Customer loyalty programmes			4676 00 Business owner travel expenses, accommodation costs and incidental travel expenses
		4600 14 Internally produced advertising material			R 4677 00
		4600 15 Media			-4677 99
		4600 16 Advertising, outdoor			4678 00 Travel between home and workplace and travel to family home (deductible portion) - vehicles in the operating assets
		4600 17 Advertising, displayed		G	4679 00 Travel between home and workplace and travel to family home (non-deductible portion) - vehicles in the operating assets
		4600 18 Special promotional coupons			4680 00 Travel between home and workplace and travel to family home (credit balance) - vehicles in the operating assets
		4600 19 Promotional letters			4681 00 Additional subsistence expenses in connection with maintaining two residences (business owner)
		4601 00 Advertising expenses			R 4685 00
		4605 00 Giveaways			-4685 99
		4630 00 Gifts deductible without s. 37b EStG			4700 00 Selling and distribution expenses
		4631 00 Non-cash benefits to third parties deductible s. 37b EStG			4710 00 Packaging materials
		4632 00 Flat-rate taxes on gifts and non-cash benefits deductible			4730 00 Outgoing freight
	G K	4635 00 Gifts non-deductible without s. 37b EStG			4750 00 Transport insurance
	G K	4636 00 Gifts non-deductible with s. 37b EStG			4760 00 Selling commissions
	G K	4637 00 Flat-rate taxes on non-cash benefits and gifts non-deductible			4760 11 Travel agency fee
		4638 00 Gifts used exclusively for operating purposes			4760 12 Reservation costs
		4639 00 Non-cash benefits with s. 37b EStG			4760 13 Credit card fees
		4640 00 Corporate hospitality expenses			4780 00 Third-party services (distribution)
		4650 00 Entertainment expenses			4790 00 Warranty expenses
		4651 00 Other business expenses with limited deductibility (deductible portion)			4800 00 Repairs and maintenance of technical equipment and machinery
	G K	4652 00 Other business expenses with limited deductibility (non-deductible portion)			4800 11 Maintenance, goods lifts
		4653 00 Small gifts			4801 00 Building repairs and maintenance
	G K	4654 00 Non-deductible entertainment expenses			4801 10 Maintenance, buildings, general
	G K	4655 00 Non-deductible business expenses from advertising and corporate hospitality expenses			4801 11 Maintenance, passenger lifts
		4660 00 Employee travel expenses			4801 13 Maintenance, heating, ventilation, air conditioning
		4663 00 Employee travel expenses, cost of travel			4801 16 Fire safety
		4664 00 Employee travel expenses, additional subsistence costs			4801 17 Repair/maintenance of alarm systems
		4666 00 Employee travel expenses, accommodation costs			
		R 4667 00			
		-4667 99			

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	4 Operating expenses
		4801 19 Repair/maintenance of lighting and electrics	Depreciation and amortization of intangible assets and property, plant and equipment		4815 00 Finance leases
		4801 21 Repair/maintenance of sanitary equipment			
		4801 23 Locks and keys			
		4802 00 Building repairs and maintenance			4822 00 Amortisation of intangible fixed assets
		4805 00 Repairs and maintenance of other equipment, operating and office equipment		HB	4823 00 Amortisation of internally generated intangible fixed assets
		4805 11 Maintenance, furniture			4824 00 Goodwill amortisation and write-downs
		4805 13 Curtains and draperies			4825 00 Goodwill write-downs
		4805 15 Maintenance, kitchen equipment		HB	4826 00 Write-downs of intangible fixed assets
		4805 17 Maintenance, laundry facilities			4827 00 Write-downs of internally generated intangible fixed assets
		4805 40 Workshop needs			4830 00 Depreciation of tangible fixed assets (excluding depreciation of vehicles and buildings)
		4806 00 Hardware and software maintenance expenses			4831 00 Depreciation of buildings
		4806 11 IT accessories/small hardware			4832 00 Depreciation of vehicles
		4806 12 Software (if not capitalised)			4833 00 Depreciation of share of building attributable to home office
		4807 00 Hardware and software maintenance expenses			4840 00 Write-downs of tangible fixed assets
		4808 00 Addition to provision for internal expenses			4841 00 Write-downs for extraordinary technical and economic wear and tear of buildings
		4809 00 Other repairs and maintenance			4842 00 Write-downs for extraordinary technical and economic wear and tear of vehicles
		4809 14 Maintenance pest control			4843 00 Write-downs for extraordinary technical and economic wear and tear of other assets
		4809 25 Other production supplies		SB	4850 00 Write-downs of tangible fixed assets due to special tax rules
		4809 26 Technical production supplies		SB	4851 00 Special depreciation pursuant to section 7g, paragraph 5, of the EStG (excl.vehicles)
		4809 30 Maintenance, outdoor areas and gardens		SB	4852 00 Special depreciation pursuant to section 7g, paragraph 5, of the EStG (for vehicles)
		4809 35 Maintenance, tennis courts		SB	4853 00 Reduction in cost in accordance with section 7g(2) EStG (excl. vehicles)
		4809 36 Nets and tapes		SB	4854 00 Reduction in cost in accordance with section 7g(2) EStG (for vehicles)
		4809 40 Rep., golf course facilities, general			4855 00 Immediate write-off of low-value assets
		4809 41 Rep., golf course facilities, irrigation		SB	4856 00 Accelerated tax depreciation under section 7b EStG (new rental housing)
		4809 42 Sand dressing, top dressing, golf course			4859 00 Deduction amount pursuant to section 6b EStG
		4809 43 Seeds, flowers, shrubs, golf course		SB	4860 00 Depreciation and amortisation of capitalised low-value assets
		4809 44 Fertiliser and pesticide			4862 00 Write-downs of assets (collective item)
		4809 46 Machines and equipment, golf course			
		4809 47 Batteries/electricity for golf carts			
		4809 48 Repair/maintenance, golf carts			
		4809 50 Maintenance, fitness and wellness		SB	
		4809 51 Swimming pool maintenance			
		4809 52 Chemicals			
	G K	4810 00 Operating leases movable assets for technical equipment and machinery		SB	
	G K	4810 11 Leases, IT		SB	
	G K	4810 12 Leases, telecommunications			
	G K	4810 13 Leases, other fixed Assets			

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	4 Operating expenses
		4865 00 Write-downs of capitalised low-value assets			4900 12 Internal audit
Depreciation and amortization of financial assets and marketable securities	HB	4866 00 Write-downs of long-term financial assets (not permanent)			4900 13 Other administrative costs
		4870 00 Write-downs of long-term financial assets (permanent)			4900 14 Staff recruitment
	G K	4871 00 Write-downs of long-term financial assets, s. 3 no. 40 EStG/ s. 8b(3) KStG (permanent)			4900 15 Compensations
	G K	4872 00 Expenses due to share of loss of industrial and independent partnerships, s. 8 GewStG or s. 18 EStG			4900 16 Franchise fees
	SB	4873 00 Write-downs of long-term financial assets due to section 6b EStG reserve, section 3 no. 40 EStG/section 8b(3) KStG			4900 20 Other investment costs
	SB	4874 00 Write-downs of long-term financial assets due to section 6b EStG reserve			4902 00 Interim account for expenses in another country for which input tax reimbursement is possible
	G K	4875 00 Write-downs of securities classified as current assets			4905 00 Other regular operating expenses
		4876 00 Write-downs of securities classified as current assets, section 3 no. 40 EStG/section 8b(3) KStG			4909 00 Purchased services/ third-party services
		4877 00 Write-downs of long-term financial assets - affiliated companies			4909 11 Other ext. services (incl. fees/rem.)
		4878 00 Write-downs of securities classified as current assets - affiliated companies			4909 12 Advertising agency fees
		4880 00 Write-downs of other current assets (if unusually high)			4909 13 External skilled labour
Depreciation and amortization of current assets to the extent that they exceed normal depreciation	SB	4882 00 Write-downs of current assets due to tax rules (unusually high)		G	4909 14 Security service
Other operating expenses	SB	4886 00 Write-downs of current assets excluding inventories and securities classified as current assets (normal amount)		G	4909 15 External guest accommodation
		4887 00 Write-downs of current assets due to tax reasons, excluding inventories and securities classified as current assets (normal amount)			4909 16 Guest transport (external service)
Depreciation and amortization of current assets to the extent that they exceed normal depreciation		4892 00 Write-downs of raw materials, consumables and supplies/merchandise (if unusually high)		K	4909 21 Management fees, *base fees
		4893 00 Write-downs of finished goods and work in progress (if unusually high)		G	4909 22 Management fees, *incentive fees
Other operating expenses		4900 00 Other operating expenses			4910 00 Postage
		4900 11 Administration centre		G K	4920 00 Telephone
					4925 00 Internet expenses
					4930 00 Office supplies
					4930 11 Forms
					4930 12 Operation manuals
					4940 00 Newspapers, books, digital media (specialist literature)
					4945 00 Training costs
					4945 11 Staff training
					4946 00 Voluntary social benefits
					4946 11 Relocation expenses
					4946 12 Personnel support
					4946 13 Medical expenses
					4946 14 Staff accommodation
					4948 00 Other remuneration of partners section 15 EStG (corresponds to special business income)
					4949 00 Liability compensation paid to partners, section 15 EStG (corresponds to special business income)
					4950 00 Legal and consulting expenses
					4955 00 Bookkeeping expenses
					4957 00 Period-end closing and audit costs
					4958 00 Remuneration paid to shareholders for rental or lease of their movable property
					4959 00 Remuneration paid to partners for rental or lease of their movable property section 15 EStG (corresponds to special business income)
					4960 00 Rent of fixtures and fittings (movable assets)

Balance sheet / Profit and loss item	Program linkage	4 Operating expenses	Balance sheet / Profit and loss item	Program linkage	4 Operating expenses
	G K	4960 11 Rent telecommunications			4980 51 Expenses for spa
	G K	4960 12 Rent other fixed assets			4980 52 Operating supplies
	G K	4961 00 Leases (movable assets)			4980 55 Other operating supplies
	G K	4963 00 Expenses for rented or leased movable assets that must be added back under trade tax law			4980 60 Broadcasting fees
	G K	4964 00 Expenses for temporary transfer of rights (licences, concessions)			4980 61 Cable/satellite TV
	G K	4965 00 Operating leases movable assets for operating and office equipment			4980 62 Pay-TV-costs
		4969 00 Environmental remediation and waste disposal expenses	Co-operative reimbursement		4980 65 Expenses for banquets
		4969 11 Waste fees	Other operating expenses		4980 70 Expenses for conferences
		4970 00 Incidental monetary transaction costs			4980 75 Expenses for tournaments
		4970 11 Cash in transit			4981 00 Operating supplies
		4970 12 Secure lockers			4984 00 Refunds by co-operatives to members
		4970 13 Debt collection			4985 00 Tools and minor equipment
		4971 00 Custody fee			4990 00 Imputed business owner's remuneration
	G K	4975 00 Expenses from shares in corporations sections 3 no. 40, 3c EStG/section 8b(1,4) KStG			4991 00 Imputed rent/leasing expenses
	G K	4976 00 Disposal costs section 3 no. 40 EStG/section 8b(2) KStG (in the case of book profit)			4992 00 Imputed interest
	G K	4977 00 Disposal costs section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG (in the case of book loss)			4993 00 Imputed depreciation, amortisation and write-downs
		4980 00 Operating supplies			4994 00 Imputed business risks
		4980 11 Other operating and administrative costs			4995 00 Imputed wages for non-compensated employees
		4980 12 External cleaning			4996 00 Cost of sales
		4980 13 Cleaning products/needs			4997 00 Administrative costs
		4980 14 Detergent, linen cleaning/leases			4998 00 Selling expenses
		4980 15 Detergent			4999 00 Contra account
		4980 16 Linen cleaning			4996-4998
		4980 17 Linen leases			
		4980 18 Music and entertainment			
		4980 19 Other operating costs			
		4980 21 Comm. syst. (exp. on fax, pager, mobile, etc.)			
		4980 22 Office comm. (expenses for photocopier, word proc.)			
		4980 25 Hotel needs			
		4980 28 Guest needs			
		4980 30 Magazines, books (for guests)			
		4980 31 Small gifts (in room)			
		4980 33 Linen			
		4980 35 Restaurant needs			
		4980 37 Crockery			
		4980 38 Glassware			
		4980 39 Cutlery			
		4980 40 Table linen			
		4980 42 Kitchen utensils			
		4980 45 Decoration, flowers			
		4980 48 Workwear			
		4980 50 Menus and beverage lists			

Balance sheet / Profit and loss item	Program linkage	5	Balance sheet / Profit and loss item	Program linkage	6
Other operating expenses		5000 00 (free text)	Other operating expenses		6000 00 (free text)

Balance sheet / Profit and loss item	Program linkage	7 Inventories of products		Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts	
Work in progress		7000 00	Work in progress (inventories)	Sales		8000 00	Revenue (free text)
		7000 20	Semi-finished and finished products made			8000 10	Accommodation sales (room)
		7050 00	Unfinished goods			8000 13	Accommodation, long-term tenants
		7080 00	Services in progress				19 % VAT
Construction contracts in progress		7090 00	Construction contracts in progress			8000 20	Food sales
Orders in progress		7095 00	Orders in progress			8000 30	Revenue beverages
Finished goods and merchandise		7100 00	Finished goods and merchandise (inventories)		U	8000 40	Other goods turnover
		7110 00	Finished goods (inventories)		U	8000 45	Other merchandise
		7140 00	Merchandise (inventories)		U	8000 50	Other revenue
		7140 20	Inventory, food			8000 51	Revenue (free text)
		7140 25	Coffee, tea, hot chocolate			AM 8100 00	Tax-exempt sales section 4 no. 8 ff. UStG
		7140 30	Beverages		U	-8104 99	Tax-exempt sales under section 4 no. 12 UStG (rental and leasing)
		7140 31	Beer			AM 8105 00	Tax exempt sales, staff accommodation, UStG section 4(12) (rent and lease)
		7140 32	Non-alcoholic beverages		U	-8105 99	
		7140 33	Wine		U	AM 8110 00	Other tax-exempt sales domestic
		7140 34	Spirits		U	-8110 99	Tax-exempt sales section 4 no. 1a UStG
		7140 40	Other inventory		U	AM 8120 00	Tax-exempt intra-community deliveries section 4 no. 1b UStG
		7140 41	Tobacco			-8120 99	
		7140 42	Confectionery			AM 8125 00	
		7140 43	Ice		U	-8125 99	
		7140 44	Toiletries			R 8128 00	
		7140 45	Other merchandise			-8128 99	
		7200 00	Merchandise (inventories)		U	AM 8130 00	Deliveries by first purchaser in triangular transactions (EU) section 25 b(2) UStG
					U	-8130 99	Tax-exempt intra-community deliveries of new vehicles to purchasers without VAT identification number
					U	AM 8135 00	Tax-exempt offshore sales, etc.
					U	-8135 99	Other tax-exempt sales (e.g. section 4 nos. 2-7 UStG)
					U	AM 8140 00	Tax-exempt sales without input tax deduction, part of total sales section 4 UStG
					U	-8140 99	Tax-exempt sales without input tax deduction, part of total sales
					U	AM 8150 00	Revenue taxed at average rates under section 24 UStG
					U	-8150 99	Revenue ss. 25 and 25a UStG 19 % VAT
					U	AM 8160 00	Tax-free revenue for small business section 19(1) UStG
					U	-8160 99	Revenue ss. 25 and 25a UStG without VAT
					U	AM 8165 00	Revenue from travel services s. 25(2) UStG, tax-exempt
					U	-8165 99	Revenue of VAT-exempt small business as defined by section 19 (1) UStG (old version)
					U	8190 00	Revenue from slot machines 19 % VAT
					U	AM 8191 00	Revenue
					U	-8191 99	
					U	AM 8192 00	
					U	-8192 99	
					U	8193 00	
					U	AM 8194 00	
					U	-8194 99	
					U	8195 00	
					U	AM 8196 00	
					U	-8196 99	
					U	R 8197 00	
					U	-8198 99	
					U	8200 00	

Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts	Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts
		8200 10 Split account for interface with hotel software			8320 00 Revenue from services taxable in another EU country, not subject to domestic taxation
		8200 11 Revenue			-8329 99
	U	AM 8290 00 Revenue 0 % VAT			R 8330 00
		-8299 99			-8330 99
	U	AM 8300 00 Revenue 7 % VAT			8331 00 Revenue from taxable electronic services in another EU country
		-8300 09			R 8332 00
	U	AM 8300 10 Revenue Accommodation 7 % VAT (room)			-8333 99
		AM 8300 11 Accom., individual travellers 7 % VAT	U	AM 8334 00 Revenue 7 % VAT	-8334 99
	U	AM 8300 12 Accommodation, group travellers 7 % VAT	U	AM 8335 00 Revenue from supplies of mobile telephony devices, tablet computers, game consoles and integrated circuits for which the recipient bears VAT under s. 13b UStG	-8335 99
		-8300 13			AM 8336 00 Revenue from other services taxable in another EU country, for which the recipient bears tax liability
	U	AM 8300 14 Revenue no-show 7 % VAT accommodation			-8336 99
		-8300 16			AM 8337 00 Revenue from services for which the recipient bears the tax liability under section 13b UStG
	U	AM 8300 17 Culture and regional support fees 7 % VAT			-8337 99
		-8300 19			AM 8338 00 Revenue from services taxable in a third country, not subject to domestic taxation
	U	AM 8300 20 Food sales 7 % VAT			-8338 99
		-8300 21			AM 8339 00 Revenue from services taxable in another EU country, not subject to domestic taxation
	U	AM 8300 22 Share of food in accommodation 7 % VAT	U	AM 8340 00 Revenue 16 % VAT	-8349 99
		-8300 23			AM 8400 00 Revenue 19 % VAT
	U	AM 8300 24 Revenue no-show 7 % VAT food			-8400 09
		AM 8300 25 Coffee, tea, hot chocolate 7 % VAT	U	AM 8400 10 Revenue accommodation 19 % VAT (room)	
	U	-8300 27			AM 8400 11 Accom., individual travellers 19 % VAT
	U	AM 8300 28 Catering, food 7 % VAT			AM 8400 12 Accom., group travellers 19 % VAT
		-8300 29			AM 8400 13 Accom., long-term tenants 19 % VAT
	U	AM 8300 30 Revenue 7 % VAT			AM 8400 14 Revenue no-show 19 % VAT
		-8300 39			-8400 19
	U	AM 8300 40 Revenue miscellaneous 7 % VAT	U	AM 8400 20 Food sales 19 % VAT	-8400 21
		-8300 41			AM 8400 22 Share of food in accommodation 19 % VAT
	U	AM 8300 42 Confectionery 7 % VAT	U	AM 8400 24 Revenue no-show 19 % VAT food	-8400 27
		AM 8300 43 Ice 7 % VAT			AM 8400 25 Coffee, tea, hot chocolate 19 % VAT
		-8300 49			AM 8400 28 Catering, food 19 % VAT
	U	AM 8300 50 Revenue other 7 % VAT	U	AM 8400 30 Beverage sales 19 % VAT	AM 8400 31 Beer 19 % VAT
		-8300 59			AM 8400 32 Non-alcoholic beverages 19 % VAT
	U	AM 8300 60 Fitness and wellness 7 % VAT	U	AM 8400 33 Wine 19 % VAT	AM 8400 34 Spirits 19 % VAT
		AM 8300 61 Swimming pool 7 % VAT			-8400 37
	U	-8300 65	U	AM 8400 38 Catering, beverages 19 % VAT	-8400 39
		AM 8300 66 Spa food 7 % VAT			AM 8400 40 Other goods 19 % VAT
		-8300 69			
	U	AM 8300 70 Food, conserves 7 % VAT			
		AM 8300 71 Revenue 7 % VAT			
		-8300 74			
	U	AM 8300 75 Coffee, tea, hot cho. takeaway 7 % VAT			
		AM 8300 76 Revenue 7 % VAT			
		-8300 97			
	U	AM 8300 98 Revenue from misc. vending machines 7 % VAT			
		AM 8300 99 Revenue 7 % VAT			
		-8301 19			
	U	AM 8301 20 Revenue food staff 7 % VAT			
		-8301 99			
	U	AM 8302 00 Revenue 7 % VAT			
		-8309 99			
	U	AM 8310 00 Revenue from intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT			
		-8314 99			
	U	AM 8315 00 Revenue from intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT			
		-8319 99			

Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts	Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts
	U	AM 8400 41 Tobacco 19 % VAT		U	AM 8400 98 Revenue from misc.
	U	-8400 43 Toiletries 19 % VAT		U	-8400 99 vending machines
	U	AM 8400 44 Toiletries 19 % VAT		U	19 % VAT
	U	-8400 49 Other revenue		U	AM 8401 00 Revenue 19 % VAT
	U	AM 8400 50 Other revenue		U	-8401 19
	U	AM 8400 51 Space rental and		U	AM 8401 20 Revenue food staff
	U	-8400 53 concessions 19% VAT		U	-8401 29 19 % VAT
	U	AM 8400 54 Service fees 19 % VAT		U	AM 8401 30 Revenue beverages
	U	AM 8400 55 Revenue further de-		U	-8401 99 staff 19 % VAT
	U	partments 19 % VAT		U	AM 8402 00 Revenue 19 % VAT
	U	AM 8400 56 Telecommunications		U	-8409 99
	U	19 % VAT		U	AM 8410 00 Revenue 19 % VAT
	U	AM 8400 57 Garages and parking		U	-8419 99
	U	19 % VAT		U	R 8420 00
	U	AM 8400 58 Catering, miscellane-		U	-8448 99
	U	ous 19 % VAT		U	AM 8449 00 Revenue from electronic
	U	AM 8400 59 Guest laundry			-8449 99
	U	19 % VAT			Revenue subject to
	U	AM 8400 60 Fitness and wellness			domestic taxation
	U	19 % VAT			19 % VAT
	U	AM 8400 61 Swimming pool			8499 00 Incidental income
	U	19 % VAT			(related to purchases)
	U	AM 8400 62 Tennis courts	- "Other ac-	SB	8500 00 Special business
	U	19 % VAT	counts" -		income, remuneration
	U	AM 8400 63 Spa admission/		SB	for work performed
	U	packages 19 % VAT			Special business
	U	AM 8400 64 Spa treatments/		SB	income, rental/
	U	cosmetics 19 % VAT			lease income
	U	AM 8400 65 Spa beverage		SB	8502 00 Special business
	U	19 % VAT			income, interest income
	U	AM 8400 66 Spa food 19 % VAT			8503 00 Special business
	U	AM 8400 67 Spa staff training		SB	income, liability
	U	19 % VAT			compensation
	U	AM 8400 68 Spa laundry/			8504 00 Special business
	U	other/extras 19 % VAT		SB	income, pension
	U	AM 8400 69 Spa commercial			payments
	U	products 19 % VAT			8505 00 Special business
	U	Revenue 19 % VAT			income, other special
	U	AM 8400 71 Beer takeaway	Sales		business income
	U	19 % VAT			Commission revenue
	U	AM 8400 72 Non-alcoholic		U	8510 00
	U	beverages, takeaway		U	R 8511 00
	U	19 % VAT		U	-8513 99
	U	AM 8400 73 Wine takeaway		U	AM 8514 00 Tax-exempt commission
	U	19 % VAT		U	-8514 99 revenue section
	U	AM 8400 74 Spirits takeaway		U	4 no. 8 ff. UStG
	U	19 % VAT		U	AM 8515 00 Tax-exempt commission
	U	AM 8400 75 Coffee, tea, hot		U	-8515 99 revenue section
	U	-8400 79 chocolate takeaway		U	4 no. 5 UStG
	U	19 % VAT		U	R 8516 00
	U	AM 8400 80 Revenue conference/		U	-8518 99
	U	banquet 19 % VAT		U	AM 8519 00 Commission revenue
	U	AM 8400 81 Hire conference		U	-8519 99 19 % VAT
	U	technology 19 %		U	8520 00 Revenue from waste
	U	AM 8400 82 Hire conference rooms		U	recycling
	U	-8400 84 19 %VAT		U	8540 00 Revenue from empties
	U	AM 8400 85 Other revenue,		U	8570 00 Other income from
	U	conference/banquet		U	commissions, licences
	U	19 % VAT		U	and patents
	U	AM 8400 86 Revenue special		U	8570 01 Income from delivery
	U	-8400 87 events 19 % VAT		U	rights
	U	AM 8400 88 Revenue decoration		U	8570 02 Other income from
	U	-8400 89 and flowers 19 % VAT		U	commissions, licences
	U	AM 8400 90 Other operational		U	and patents
	U	departments		U	
	U	19 % VAT		U	AM 8574 00 Other income from
	U	Revenue 19 % VAT		U	-8574 99 commissions, licences
	U	-8400 92		U	and patents, tax-ex-
	U	AM 8400 93 Golf course 19 % VAT		U	empt. s. 4(8) ff. UStG
	U	AM 8400 94 Golf shop 19 % VAT		U	AM 8575 00 Other income from
	U	AM 8400 95 Tennis shop 19 % VAT		U	-8575 99 commissions, licences
		-8400 97		U	and patents, tax-ex-
				U	empt. s. 4(5) UStG
				U	AM 8576 00 Other income from
				U	-8576 99 commissions, licences
				U	and patents 7 % VAT

Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts		Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts	
		R 8577 00 -8578 99 AM 8579 00	Other income from commissions, licences and patents 19 % VAT			R 8635 00 -8639 99 AM 8640 00 -8644 99 R 8645 00 -8648 99	Other regular operating income 19 % VAT
	U			U		AM 8649 00 -8649 99 8650 00	Other regular operating income 16 % VAT Revenue from interest and discount charges
	U	AM 8579 01	Income from delivery rights 19 % VAT	U		8660 00	Revenue from interest and discount charges from affiliated companies
	U	AM 8579 02 -8579 99	Other income from commissions, licences and patents 19 % VAT				
					other interest and similar income		
	SB	8580 00	Statistical account, revenue at general VAT rate (cash basis accounting)				
	SB	8581 00	Statistical account, revenue at reduced VAT rate (cash basis accounting)				
	SB	8582 00	Statistical account, tax-exempt and untaxed revenue (cash basis accounting)	U		8700 00 AM 8701 00 -8701 99	Sales allowances Sales allowances on tax-exempt sales under section 4 no. 8 ff. UStG
	SB	8589 00	Contra account 8580-8582 if revenue is classified by tax rates (cash basis accounting)	U		AM 8702 00 -8702 99	Sales allowances on tax-exempt sales under section 4 no. 2-7 UStG
Other operating income		8590 00	Allocated other non-cash benefits (excluding goods)	U		AM 8703 00 -8703 99	Sales allowances on other tax-exempt sales without input tax deduction
	U	AM 8591 00 -8591 19	Non-cash benefits 7 % VAT (goods)	U		AM 8704 00 -8704 99	Sales allowances on other tax-exempt sales with input tax deduction
	U	AM 8591 20 -8591 29	Non-cash benefits 7 % VAT (food)	U		AM 8705 00 -8705 99	Sales allowances on tax-exempt sales under section 4 no. 1a UStG
	U	AM 8591 30 -8591 99	Non-cash benefits 7 % VAT (beverages)	U		AM 8706 00 -8706 99	Reductions in revenue for tax-free intra-community triangular transactions as per Sect. 25b (2, 4) of the German VAT Act (UStG)
	U	R 8594 00 -8594 99	Non-cash benefits 19 % VAT (goods)	U		AM 8710 00 -8711 99 R 8712 00 -8718 99	Sales allowances 7 % VAT
	U	AM 8595 20 -8595 29	Non-cash benefits 19 % VAT (food)	U		AM 8719 00 -8719 99	Sales allowances 0 % VAT
	U	AM 8595 30 -8595 99	Non-cash benefits 19 % VAT (beverages)	U		AM 8720 00 -8721 99	Sales allowances 19 % VAT
		R 8596 00 -8597 99		U		R 8722 00 -8723 99	
		8600 00	Other regular operating revenue	U		AM 8724 00 -8724 99	Sales allowances on tax-exempt intra-community deliveries
		8603 00	Other operating income	U		AM 8725 00 -8725 99	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation 7 % VAT
		8604 00	Reimbursed input tax, other countries				
		8605 00	Other regular operating income				
		8606 00	Other operating income from affiliated companies				
Sales		8607 00	Other incidental income				
Other operating income	U	AM 8609 00 -8609 99	Other regular operating income tax-exempt section 4 no. 8 ff UStG	U		AM 8726 00 -8726 99	Sales allowances on intra-European Union supplies of goods and services subject to domestic taxation 19 % VAT
	U	8610 00	Allocated other non-cash benefits			8727 00	Sales allowances on supplies of goods and services taxable in another EU country
	U	AM 8611 00 -8611 99	Allocated other non-cash benefits from provision of car 19 % VAT (use of vehicles)				
	U	R 8612 00 -8612 99				R 8728 00 -8729 99	
	U	AM 8613 00 -8613 99	Allocated other non-cash benefits 19 % VAT			S/AM 8730 00 -8730 99	Cash discounts granted
	U	8614 00	Allocated other non-cash benefits no VAT	U		S/AM 8731 00 -8731 99	Cash discounts granted 7 % VAT
	U	AM 8625 00 -8629 99	Other regular operating income tax-exempt e.g. section 4 nos. 2-7 UStG			R 8732 00 -8733 99	
	U	AM 8630 00 -8634 99	Other regular operating income 7 % VAT	U		S/AM 8734 00 -8734 99	Cash discounts granted 0 % VAT

Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts		Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts				
	U	R 8735 00 -8735 99	Cash discounts granted 19 % VAT		U	AM 8801 00 -8806 99	Revenue from sales of tangible fixed assets 19 % VAT (book loss)			
		S/AM 8736 00 -8736 99			U	AM 8807 00 -8807 99	Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1a UStG (book loss)			
		R 8737 00 -8737 99			U	AM 8808 00 -8808 99	Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1b UStG (book loss)			
		S/AM 8738 00 -8738 99				R 8809 00 -8816 99				
		S/AM 8741 00 -8741 99				8817 00	Revenue from sales of intangible fixed assets (book loss)			
		S/AM 8742 00 -8742 99				8818 00	Revenue from sales of long-term financial assets (book loss)			
		S/AM 8743 00 -8743 99			G K	8819 00	Revenue from sales of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG in conjunction with section 8b(3) sentence 3 KStG (in the case of book loss)			
		R 8744 00 -8744 99			U	AM 8820 00 -8825 99	Revenue from sales of tangible fixed assets 19 % VAT (book gain)			
		S/AM 8745 00 -8745 99				R 8826 00 -8826 99				
		S/AM 8746 00 -8746 99			U	AM 8827 00 -8827 99	Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1a UStG (book gain)			
		S/AM 8747 00 -8747 99			U	AM 8828 00 -8828 99	Revenue from sales of tangible fixed assets, tax-exempt. section 4 no. 1b UStG (book gain)			
		S/AM 8748 00 -8748 99				8829 00	Revenue from sales of tangible fixed assets (book gain)			
		R 8749 00 -8749 99				R 8830 00 -8836 99				
		AM 8750 00 -8751 99				8837 00	Revenue from sales of intangible fixed assets (book gain)			
		R 8752 00 -8759 99				8838 00	Revenue from sales of long-term financial assets (book gain)			
		AM 8760 00 -8761 99			G K	8839 00	Revenue from sales of long-term financial assets section 3 no. 40 EStG/section 8b(2) KStG (book gain)			
		R 8762 00 -8768 99			SB	U	AM 8850 00 -8850 99	Revenue from sales of current assets 19 % VAT for section 4(3) sentence 4 EStG		
		8769 00		SB	U	AM 8851 00 -8851 99	Revenue from sales of current assets, VAT-ex- empt. section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG			
		8770 00								
		AM 8780 00 -8781 99								
		R 8782 00 -8789 99								
		AM 8790 00 -8791 99		SB	G K U	AM 8852 00 -8852 99	Revenue from sales of current assets, VAT-ex- empt. section 4 no. 8 ff UStG in conjunction with section 4(3) sentence 4 EStG, section 3 no. 40 EStG/ section 8b(2) KStG			
		R 8792 00 -8799 99								
		8800 00								
		Other operating expenses								

Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts	Balance sheet / Profit and loss item	Program linkage	8 Revenue accounts
	SB	8853 00 Revenue from sales of current assets under section 4(3) sentence 4 EStG		U	AM 8935 00 Non-cash benefits -8937 99 19 % VAT R 8938 00 -8938 99 8939 00 Non-cash benefits no VAT
Other operating income		8900 00 Non-cash withdrawals			AM 8940 00 Non-cash benefits (goods) 19 % VAT -8940 19
		8905 00 Withdrawal of items no VAT		U	AM 8940 20 Complimentary food 19 % VAT AM 8940 30 Complimentary beverages 19 % VAT -8943 99
		8906 00 Use of items for non-business purposes no VAT		U	R 8944 00 -8944 99
		R 8908 00 -8909 99			AM 8945 00 Non-cash benefits (goods) 7 % VAT -8945 19
	U	AM 8910 00 Withdrawal by business owner for non-business purposes (goods) 19 % VAT		U	AM 8945 20 Complimentary food 7 % VAT AM 8945 30 Complimentary beverages 7 % VAT -8946 99
		-8910 19		U	AM 8947 00 Non-cash benefits (goods) 7 % VAT -8947 99 R 8948 00 -8948 99
	U	AM 8910 20 Withdrawal business owner (food) 19% VAT -8910 29			8949 00 Non-cash benefits (goods) no VAT
	U	AM 8910 30 Withdrawal business owner (bev.) 19% VAT -8913 99			8950 00 Untaxed sales (internal sales)
		R 8914 00 -8914 99			8955 00 VAT reimbursements, e.g. under s. 24 UStG
	U	AM 8915 00 Withdrawal by business owner for non-business purposes (goods) 7 % VAT			8959 00 Taxes directly related to sales
		-8915 19			8960 00 Inventory changes - unfinished goods
	U	AM 8915 20 Withdrawal business owner (food) 7% VAT -8915 29	Sales		
	U	AM 8915 30 Withdrawal business owner (bev.) 7% VAT -8916 99			8970 00 Inventory changes – services in progress
	U	AM 8917 00 Withdrawal by business owner for non-business purposes (goods) 7 % VAT			8975 00 Inventory changes - construction contracts in progress
		-8917 99	Increase or reduction in finished goods inventories and work in progress		8977 00 Inventory changes – orders in progress
		8918 00 Use of items for non-business purposes no VAT (use of telephone)			8980 00 Inventory changes – finished goods
		8919 00 Withdrawal by business owner for non-business purposes (goods) no VAT			
	U	AM 8920 00 Use of items for non-business purposes 19 % VAT	Increase or reduction in inventory of construction work in progress		
		-8920 99	Increase or reduction in inventory of audit work in progress		
	U	AM 8921 00 Use of items for non-business purposes 19 % VAT (use of vehicles)	Increase or reduction in finished goods inventories and work in progress		
		-8921 99	Other own work capitalised		
	U	AM 8922 00 Use of items for non-business purposes 19 % VAT (use of telephone)		G K	8990 00 Other own work capitalised 8994 00 Other own work capitalised (borrowing costs attributable to cost of sales)
		R 8923 00 -8923 99			8995 00 Own work capitalised to produce internally generated intangible fixed assets
		8924 00 Use of items for non-business purposes without VAT (use of vehicles)			
	U	AM 8925 00 Non-cash other services 19 % VAT		HB	
		-8927 99 R 8928 00 -8928 99			
		8929 00 Non-cash other services no VAT			
	U	AM 8930 00 Use of items for non-business purposes 7 % VAT			
		-8930 99			
	U	AM 8931 00 Use of items for non-business purposes 7 % VAT			
		-8931 99			
	U	AM 8932 00 Non-cash other services 7 % VAT			
		-8932 99			
	U	AM 8933 00 Non-cash other services 7 % VAT			
		-8933 99			
		R 8934 00 -8934 99			

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts		Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	
- "Other accounts" -		S 9000 00	Balances brought forward	Capital share general partners	SB	F 9146 00	General partner variable capital - transfer of reserve under section 6b EStG
		F 9001 00	Balances brought forward	Capital shares of limited partners	SB	F 9147 00	Limited partner variable capital - transfer of reserve under section 6b EStG
		-9007 99				R 9148 00	
		S 9008 00	Balances brought forward, receivables	Other equity and liabilities		-9149 99	
		S 9009 00	Balances brought forward, payables	Capital share general partners		F 9150 00	Fixed capital - other capital account adjustments, general partner
		F 9050 00	Open items, 2020			F 9151 00	Variable capital - other capital account adjustments, general partner
		F 9051 00	Open items, 2021	Uncalled outstanding contributions		F 9152 00	Accumulated loss carryforward account - other capital account adjustments, general partner
		F 9052 00	Open items, 2022			F 9153 00	Capital account III - other capital account adjustments, general partner
		F 9053 00	Open items, 2023	Capital share general partners		F 9154 00	Unpaid uncalled contributions to general partner capital - other capital account adjustments, general partner
		F 9054 00	Open items, 2024			F 9155 00	Allocation account for call obligations - other capital account adjustments, general partner
		F 9055 00	Open items, 2025	Capital shares of limited partners		R 9156 00	
		R 9056 00				-9156 99	
		-9069 99		Uncalled outstanding contributions		F 9157 00	Private taxes, capital gains tax (general partner) equity
		F 9070 00	Open items, 2000			F 9158 00	Private taxes, solidarity surcharge (general partner) equity
		F 9071 00	Open items, 2001	Capital share general partners		F 9159 00	Private taxes, church tax (general partner) equity
		F 9072 00	Open items, 2002			F 9160 00	Limited partner capital - other capital account adjustments, limited partner
		F 9073 00	Open items, 2003	Capital shares of limited partners		F 9161 00	Variable capital - other capital account adjustments, limited partner
		F 9074 00	Open items, 2004			F 9162 00	Loss adjustment account - other capital account adjustments, limited partner
		F 9075 00	Open items, 2005	Uncalled outstanding contributions		F 9163 00	Capital account III - other capital account adjustments, limited partner
		F 9076 00	Open items, 2006			F 9164 00	Unpaid uncalled contributions to limited partner capital - other capital account adjustments, limited partner
		F 9077 00	Open items, 2007	Capital share general partners		F 9165 00	Allocation account for call obligations - other capital account adjustments, limited partner
		F 9078 00	Open items, 2008			R 9166 00	
		F 9079 00	Open items, 2009	Capital shares of limited partners		-9166 99	
		F 9080 00	Open items, 2010			F 9167 00	Private taxes, capital gains tax (limited partner), equity
		F 9081 00	Open items, 2011	Uncalled outstanding contributions			
		F 9082 00	Open items, 2012				
		F 9083 00	Open items, 2013	Capital share general partners			
		F 9084 00	Open items, 2014				
		F 9085 00	Open items, 2015	Capital shares of limited partners			
		F 9086 00	Open items, 2016				
		F 9087 00	Open items, 2017	Uncalled outstanding contributions			
		F 9088 00	Open items, 2018				
		F 9089 00	Open items, 2019	Capital share general partners			
		F 9090 00	Aggregate carryforwards account				
		R 9091 00		Capital shares of limited partners			
		-9100 99					
		F 9101 00	Selling days	Uncalled outstanding contributions			
		F 9102 00	Number of cash customers				
		F 9103 00	Number of employees	Capital share general partners			
		F 9104 00	Unpaid persons				
		F 9105 00	Sales staff	Capital shares of limited partners			
		F 9106 00	Business premises m2				
		F 9107 00	Sales area m2	Uncalled outstanding contributions			
		9111 00	Reclassification of loans to maturity accounts (BWA-form 15)				
		F 9116 00	Number of invoices	Capital share general partners			
		F 9117 00	Number of credit customers, monthly				
		F 9118 00	Number of credit customers, cumulative	Capital shares of limited partners			
		9120 00	Expansion investments				
		F 9130 00	.	Uncalled outstanding contributions			
		9135 00	Orders received in financial year				
		9140 00	Order books	Capital share general partners			
		F 9141 00	Limited partner variable capital				
		F 9142 00	Variable capital - limited partner share	Capital shares of limited partners			
		9143 00	Private taxes, capital gains tax (compound item)				
		9144 00	Private taxes, solidarity surcharge (compound item)	Other equity and liabilities			
		9145 00	Private taxes, church tax (compound item)				
Capital shares of limited partners							
Compound item for allowable taxes							

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts
Capital share general partners		F 9168 00 Private taxes, solidarity surcharge (limited partner), equity			F 9208 00 Statistical account for balance sheet/ management accounting ratios and indicators
		F 9169 00 Private taxes, church tax (limited partner), equity			F 9208 02 Seats
		F 9170 00 Fixed capital - transfers, general partner			F 9208 03 Guest arrivals
		F 9171 00 Variable capital - transfers, general partner			F 9208 04 Accommodation realised
Uncalled outstanding contributions		F 9172 00 Accumulated loss carryforward account - transfers, general partner			F 9208 05 Number of beds
		F 9173 00 Capital account III - transfers, general partner			F 9208 06 Number of rooms
Capital share general partners		F 9174 00 Unpaid uncalled contributions to general partner capital - transfers, general partner			F 9208 07 Days open
		F 9175 00 Allocation account for call obligations - transfers, general partner			F 9208 08 Occupied rooms/ period
Capital shares of limited partners		R 9176 00 -9179 99			F 9208 09 Unavailable room days
		F 9180 00 Limited partner capital - transfers, limited partner			F 9208 10 Unavailable bed days
		F 9181 00 Variable capital - transfers, limited partner			F 9208 11 Rooms used internally permanently
		F 9182 00 Loss adjustment account - transfers, limited partner			F 9208 12 Rooms, booked, paid, individual travellers
Uncalled outstanding contributions		F 9183 00 Capital account III - transfers, limited partner			F 9208 13 Rooms, booked, paid, group travellers
		F 9184 00 Unpaid uncalled contributions to limited partner capital - transfers, limited partner			F 9208 14 Rooms, booked, paid, long-term tenants
Capital shares of limited partners		F 9185 00 Allocation account for call obligations - transfers, limited partner			F 9208 15 Rooms provided free of charge
		F 9186 00 Private taxes, capital gains tax (limited partner), borrowed capital			F 9208 16 Rooms used internally temporarily
Liabilities to limited partners or Receivables from limited partners		F 9187 00 Private taxes, solidarity surcharge (limited partner), borrowed capital			F 9208 17 Available rooms
		F 9188 00 Private taxes, church tax (limited partner), borrowed capital			F 9208 18 Out-of-service rooms
		9189 00 Allocation account for transfers between partner capital accounts			F 9208 19 Rooms with multiple guests
		F 9190 00 Contra account for statistical quantity units, accounts 9101-9107 and accounts 9116-9118			F 9208 20 Number of guests, individual travellers
- "Other accounts" -		9199 00 Contra account for accounts 9120, 9135-9140			F 9208 21 Number of guests, group travellers
		F 9200 00 Number of employees			F 9208 22 Number of guests, long-term tenants
		F 9200 10 Number of full-time employees			F 9208 23 Number of guests, free of charge
		F 9200 11 Full-time employees, paid			F 9208 24 Statistical account for balance sheet/ management accounting ratios and indicators
		F 9200 12 Number of employees			F 9208 31 Dirty laundry (quantity)
		F 9201 00 Statistical accounts for balance sheet/ management accounting ratios and indicators			F 9208 32 Statistical account for balance sheet/ management accounting ratios and indicators
					F 9209 00 Contra account for 9200
					9210 00 Direct labour costs
					9219 00 Contra account for 9210
					F 9220 00 Subscribed capital in DM (art. 42(3) s. 1 EGHGB)
					R 9221 00 -9221 99
					F 9229 00 Contra account for 9220
					9240 00 Investment liabilities in trade payables
					9241 00 Investment liabilities from tangible fixed asset purchases in trade payables
					9242 00 Investment liabilities from intangible fixed asset purchases in trade payables
					9243 00 Investment liabilities from long-term financial asset purchases in trade payables
					9244 00 Contra account for accounts 9240-9243

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts		Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	
		9245 00	Receivables from tangible fixed asset sales in other assets		HB	9285 00	Difference of discounting of post-employment benefit obligations under section 253 (6) HGB (credit balance)
		9246 00	Receivables from intangible fixed asset sales in other assets		HB	9286 00	Contra account for 9285
		9247 00	Receivables from long-term financial asset sales in other assets		SB	9287 00	Interest for postings via receivables, section 4(3) EStG
		9249 00	Contra account for accounts 9245-9247		SB	9288 00	Dunning fees for postings via receivables, section 4(3) EStG
Taxable profit/loss for the current year (tax adjustment item)		R 9258 00			SB	9289 00	Contra account for 9287 and 9288
- "Other accounts" -		-9259 99		- "Other accounts" -		9290 00	Statistical account for tax-exempt out-of-pocket expenses
		9260 00	Short-term provisions	Trade payables		9291 00	Contra account for 9290
		9262 00	Medium-term provisions	Other liabilities		9292 00	Statistical account for third-party funds
		9264 00	Long-term provisions, excluding pensions	Contributions by silent partners		9293 00	Contra account for 9292
		9269 00	Contra account for accounts 9260-9268	Tax adjustment item	SB	9295 00	Contributions by atypical silent partners
		9270 00	Contra account for 9271-9279 (debit entries)		SB	9297 00	Tax adjustment item (corporations)
		9271 00	Contingent liabilities from the issuance and transfer of bills		SB	F 9298 00	Tax adjustment item GP (partnerships, sole proprietorships)
		9272 00	Contingent liabilities to affiliated companies/associates from issuance and transfer of bills		SB	F 9299 00	Tax adjustment item LP (partnerships)
		9273 00	Contingent liabilities from guarantees, bill and cheque guarantees	- "Other accounts" -		F 9300 00	Statistical accounts for balance sheet/ management accounting ratios and indicators
		9274 00	Contingent liabilities to affiliated companies/associates from guarantees, bill and cheque guarantees			F 9326 00	Statistical accounts for balance sheet/ management accounting ratios and indicators
		9275 00	Contingent liabilities from warranties			F 9346 00	Statistical accounts for balance sheet/ management accounting ratios and indicators
		9276 00	Contingent liabilities to affiliated companies/associates from warranties			F 9357 00	Statistical accounts for balance sheet/ management accounting ratios and indicators
		9277 00	Contingent liabilities from the granting of security for third-party liabilities			F 9365 00	Statistical accounts for balance sheet/ management accounting ratios and indicators
		9278 00	Contingent liabilities to affiliated companies/associates from the granting of security for third-party liabilities			F 9371 00	Statistical accounts for balance sheet/ management accounting ratios and indicators
		9279 00	Contingent liabilities from assets held in trust			9390 00	Account for special accounting standards (values 1)
		9280 00	Contra account for 9281-9284			9391 00	Account for special accounting standards (values 2)
		9281 00	Obligations arising from rental agreements and leases			9392 00	Account for special accounting standards (values 3)
		9282 00	Obligations to affiliated companies arising from rental agreements and leases			9393 00	Account for special accounting standards (values 4)
		9283 00	Other obligations under section 285 no. 3a HGB			9394 00	Contra account for special accounting standards (values)
		9284 00	Other obligations to affiliated companies under section 285 no. 3a HGB			F 9395 00	Account for special accounting standards (quantity 1)

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and sta- tistical accounts		Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and sta- tistical accounts			
		F 9396 00	Account for special accounting standards (quantity 2)	Capital contribu- tions called in still outstanding of general partners	HB	F 9540 00	Allocation to account 9930, general partner		
		F 9397 00	Account for special accounting standards (quantity 3)			R 9541 00 -9549 99			
		F 9398 00	Account for special accounting standards (quantity 4)	Capital share ge- neral partners	F 9550 00	Allocation to account 9810, general partner			
		F 9399 00	Contra account for special accounting standards (quantity)		R 9551 00 -9559 99				
		F 9400 00	Private withdrawals general (lp), equity capital		F 9560 00	Allocation to account 9820, general partner			
		R 9401 00 -9409 99			R 9561 00 -9569 99				
		F 9410 00	Private taxes, lp		F 9570 00	Allocation to account 0870, general partner			
		R 9411 00 -9419 99			R 9571 00 -9579 99				
		F 9420 00	Special personal deductions, partly deductible (lp), equity		F 9580 00	Allocation to account 0880, general partner			
		R 9421 00 -9429 99			R 9581 00 -9589 99				
F 9430 00	Special personal deductions, fully deductible (lp), equity	Liabilities to ge- neral partners or Receivables from general partners	HB	F 9590 00	Allocation to account 0890, general partner				
R 9431 00 -9439 99				R 9591 00 -9599 99					
Capital shares of limited partners		F 9440 00	Non-cash benefits, donations, lp	Credit to capital accounts or Ap- propriation Of Net Profit		F 9600 00	Name of partner, general partner		
		R 9441 00 -9449 99				R 9601 00 -9609 99			
		F 9450 00	Extraordinary expenses, lp			F 9610 00	Remuneration of work performed, general partner		
		R 9451 00 -9459 99				R 9611 00 -9619 99			
		F 9460 00	Real estate expenses, lp			F 9620 00	Management bonus, general partner		
		R 9461 00 -9469 99				R 9621 00 -9629 99			
		F 9470 00	Income from real estate, lp			F 9630 00	Loan interest, general partner		
		R 9471 00 -9479 99				R 9631 00 -9639 99			
		F 9480 00	Non-cash withdrawals (lp), equity capital			F 9640 00	Transfer for use, general partner		
		R 9481 00 -9489 99				R 9641 00 -9649 99			
		F 9490 00	Private contributions, lp	F 9650 00	Other remuneration, general partner				
		R 9491 00 -9499 99		R 9651 00 -9659 99					
		F 9500 00	Allocation to account 0900, limited partner	F 9660 00	Other remuneration, general partner				
		R 9501 00 -9509 99		R 9661 00 -9669 99					
		F 9510 00	Allocation to account 0910, limited partner	F 9670 00	Other remuneration, general partner				
		R 9511 00 -9519 99		R 9671 00 -9679 99					
		F 9520 00	Allocation to account 0920, limited partner	F 9680 00	Other remuneration, general partner				
		R 9521 00 -9529 99		R 9681 00 -9689 99					
		F 9530 00	Allocation to account 9950, limited partner	F 9690 00	Residual allocation, general partner				
		R 9531 00 -9539 99		R 9691 00 -9699 99					
				F 9700 00	Name of partner, limited partner				
		Liabilities to lim- ited partners or Receivables from limited partners	HB						
		Capital contribu- tions called in still outstanding of limited partners	HB						

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts
		R 9701 00 -9709 99 F 9710 00 Remuneration of work performed, limited partner R 9711 00 -9719 99 F 9720 00 Management bonus, limited partner R 9721 00 -9729 99 F 9730 00 Loan interest, limited partner R 9731 00 -9739 99 F 9740 00 Transfer for use, limited partner R 9741 00 -9749 99 F 9750 00 Other remuneration, limited partner R 9751 00 -9759 99 F 9760 00 Other remuneration, limited partner R 9761 00 -9769 99 F 9770 00 Other remuneration, limited partner R 9771 00 -9779 99 F 9780 00 Allocation to account 9840, limited partner R 9781 00 -9789 99 F 9790 00 Remaining allocation, limited partner R 9791 00 -9799 99 F 9802 00 Collectively held reserves - other capital account adjustments F 9803 00 Retained profits/ accumulated losses brought forward - other capital account adjustments F 9804 00 Collectively held reserves - transfers F 9805 00 Retained profits/ accumulated losses brought forward - transfers F 9806 00 Attributable share of net income/net loss for financial year – per partner F 9807 00 Attributable share of net retained profits/net accumulated losses - per partner F 9808 00 Contra account for attributable share of net income/net loss for financial year F 9809 00 Contra account for attributable share of net retained profits/net accumulated losses F 9810 00 Capital accounts III, gp R 9811 00 -9819 99			F 9820 00 Accumulated loss carryforward account, gp R 9821 00 -9829 99 F 9830 00 Allocation account for call obligations, gp R 9831 00 -9839 99 F 9840 00 Capital accounts III, lp R 9841 00 -9849 99 F 9850 00 Allocation account for call obligations, lp R 9851 00 -9859 99 F 9860 00 Call obligations of general partners, gp R 9861 00 -9869 99 F 9870 00 Call obligations of limited partners, lp R 9871 00 -9879 99 9880 00 Special reserve for capitalised own shares F 9883 00 Withdrawals by general partners not covered by capital contributions F 9884 00 Withdrawals by limited partners not covered by capital contributions F 9885 00 Allocation account for withdrawals by general partners not covered by capital contributions F 9886 00 Allocation account for withdrawals by limited partners not covered by capital contributions 9887 00 Partners' tax expense 9889 00 Contra account for 9887 9890 00 Statistical account for profit mark-up under sections 6b(7) EStG and section 6c EStG (credit balance) 9891 00 Contra account for statistical accounts for profit mark-up (debit balance) F 9892 00 Change of collectively held reserves (contributions/withdrawals) 9893 00 VAT in receivables at general VAT rate (cash basis accounting) 9894 00 VAT in receivables at reduced VAT rate (cash basis accounting) 9895 00 Contra account 9893-9894 for a llocation of VAT (cash basis accounting)
Capital shares of limited partners					
Credit to capital accounts or Appropriation Of Net Profit					
Reserves					
Profit/loss carryforward before appropriation					
Reserves					
Profit/loss carryforward before appropriation					
- "Other accounts" -					
Capital share general partners					

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts	Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts
	SB	9896 00 Input tax in liabilities at general VAT rate (cash basis accounting)	Uncalled outstanding contributions		F 9920 00 Unpaid uncalled contributions to general partner capital, gp
	SB	9897 00 Input tax in liabilities at reduced VAT rate (cash basis accounting)			R 9921 00 -9929 99
	SB	9898 00 Input tax in liabilities from various costs (cash basis accounting)	Capital contributions called in still outstanding of general partners		F 9930 00 Unpaid called contributions to general partner capital, gp
	SB	9899 00 Contra account 9896-9897 for allocation of input tax (cash basis accounting)			R 9931 00 -9939 99
	SB	9900 00 VAT not due - other revenues (cash basis accounting)	Uncalled outstanding contributions		F 9940 00 Unpaid uncalled contributions to limited partner capital, lp
	SB	9901 00 Contra account for 9900			R 9941 00 -9949 99
	SB	9902 00 VAT in receivables from other revenues (cash basis accounting)	Capital contributions called in still outstanding of limited partners		F 9950 00 Unpaid called contributions to limited partner capital, lp
- "Other accounts" -	SB G K	9906 00 Tax-free income and withdrawals pursuant to section 3 (72) EStG (debit)	Trade receivables		R 9951 00 -9959 99
	SB	9907 00 Contra account for tax-free income and withdrawals pursuant to section 3 (72) EStG (credit)	Other liabilities		9960 00 Valuation adjustment, trade receivables (currency translation)
	SB G K	9908 00 Non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (credit)	Cash on hand, central bank balances, bank balances, and checks		9961 00 Valuation adjustment, other liabilities (currency translation)
	SB	9909 00 Contra account for non-deductible operating expenditure under section 3c (1) EStG in conjunction with section 3 (72) EStG (debit)	Liabilities to financial institutions		9962 00 Valuation adjustment, bank balances (valuation cash funds)
	SB	9910 00 Contra account for reduction in withdrawals section 4(4a) EStG	Trade payables		9963 00 Valuation adjustment, liabilities to banks (valuation cash funds)
	SB	9911 00 Reduction in withdrawals section 4(4a) EStG (credit balance)	Other assets		9964 00 Valuation adjustment, trade payables (currency translation)
	SB	9912 00 Increase in withdrawals section 4(4a) EStG	- "Other accounts" -	SB G K	9965 00 Valuation adjustment, other assets (currency translation)
	SB	9913 00 Contra account for increase in withdrawals section 4(4a) EStG (credit balance)			R 9966 00 -9969 99
		R 9914 00			9970 00 Investment deduction section 7g(1) EStG, off-balance sheet (debit balance)
	SB G K	-9915 99		SB	9971 00 Investment deduction section 7g(1) EStG, off-balance sheet (credit balance) - contra account for 9970
		9916 00 Add-back of investment deduction section 7g (2) EStG from two tax years ago, off-balance sheet (credit balance)			9972 00 Add-back of investment deduction section 7g (2) EStG from preceding tax year, off-balance sheet (credit balance)
	SB G K	9917 00 Add-back of investment deduction section 7g (2) EStG from three tax years ago, off-balance sheet (credit balance)		SB	9973 00 Add-back of investment deduction section 7g (2) EStG from previous tax years, off-balance sheet (debit balance) - contra account for 9972, 9916, 9917
	SB	9918 00 Reversal of investment deduction section 7g (3), (4) EStG from two tax years ago, off-balance sheet		SB	9974 00 Reversal of investment deduction section 7g (3), (4) EStG in preceding tax year
	SB	9919 00 Reversal of investment deduction section 7g (3), (4) EStG from three tax years ago, off-balance sheet		SB	9975 00 Reversal of investment deduction section 7g (3), (4) EStG in previous tax years - contra account for 9974, 9918, 9919

Balance sheet / Profit and loss item	Program linkage	9 Carryforward, capital, adjustment and statistical accounts
	SB G	9976 00 Non-deductible interest expenses under section 4h EStG (credit balance)
	SB	9977 00 Non-deductible interest expenses under section 4h EStG (debit balance) - contra account for 9976
	SB G	9978 00 Deductible interest expenses from prior years under section 4h EStG (debit balance)
	SB	9979 00 Deductible interest expenses from prior years under section 4h EStG (credit balance) - contra account for 9978
Credit to liability accounts or Appropriation Of Net Profit	HB	9980 00 Allocation of debit entry to liability accounts
Credit to capital accounts or Appropriation Of Net Profit	HB	9981 00 Allocation account for allocation of debit entry to liability accounts
Credit to liability accounts	HB	9982 00 Allocation of credit entry to liability accounts
Credit to capital accounts	HB	9983 00 Allocation account for allocation of credit entry to liability accounts
- "Other accounts" -	HB G K	9984 00 Adjustment of profit under section 60(2) EStDV - increase in accounting profit due to credit entry - reduction in accounting profit due to debit entry
	HB	9985 00 Contra account for 9984
		9986 00 Profit attributable to debt
		9987 00 Adjustment account for reconciliation
		9989 00 Contra account for 9986 - 9988
		9990 00 Income of exceptional size or incidence
		9991 00 Income (aperiodic)
		9992 00 Income of exceptional size or incidence (aperiodic)
		9993 00 Expenses of exceptional size or incidence
		9994 00 Expenses (aperiodic)
		9995 00 Expenses of exceptional size or incidence (aperiodic)
		9998 00 Contra account for 9990-9997
		Personal accounts
		10000 00 Accounts receivable
		-69999 99
		70000 00 Accounts payable
		-99999 99