

Account Class 0 – Non-current assets	091 – Value adjustments to non-current intangible assets	29 – Value adjustments to current financial assets
01 – Intangible assets	092 – Value adjustments to property, plant and equipment	291 – Value adjustments to current financial assets
012 – Capitalized development costs	093 – Value adjustments to non-current unfinished intangible assets	
013 – Software	094 – Value adjustments to property, plant and equipment under construction	Account Class 3 – Debtors and creditors
014 – Valuable rights	095 – Value adjustments to advance payments made for non-current assets	31 – Receivables
015 – Goodwill	096 – Value adjustments to non-current financial assets	311 – Customers receivables
019 – Other non-current intangible assets	097 – Value adjustments to acquired assets	312 – Bills of exchange to be collected
02 – Property, plant and equipment – depreciable	098 – Accumulated depreciation of value adjustment to acquired assets	313 – Receivables for discounted securities
021 – Structures		314 – Advance payments made
022 – Individual movable assets and sets of movable assets	Account Class 1 - Inventory	315 – Other receivables
023 – Perennial crops	11 – Raw Material	316 – Net value of contract
026 – Livestock	111 – Acquisition of raw material	32 – Liabilities
029 – Other property, plant and equipment	112 – Raw material in store	321 – Suppliers
03 – Property, plant and equipment – non-depreciable	119 – Raw material in transit	322 – Bills of exchange to be paid
031 – Land	12 – Own work capitalized	323 – Short-term provisions
032 – Works of art and collections	121 – Work in progress	324 – Advance payments received
04 – Acquisition of non-current assets	122 – Semi-finished products	325 – Other liabilities
041 – Acquisition of non-current intangible assets	123 – Finished goods	326 – Unbilled supplies
042 – Acquisition of property, plant and equipment	124 – Animals	33 – Receivables from and liabilities to employees and social insurance and health insurance institutions
043 – Acquisition of non-current financial assets	13 – Merchandise	331 – Employees
05 – Advance payments made for non-current assets	131 – Acquisition of merchandise	333 – Other liabilities to employees
051 – Advance payments made for non-current intangible assets	132 – Merchandise in store and in retail shops	335 – Receivables from employees
052 – Advance payments made for property, plant and equipment	133 – Real estate for sale	336 – Due to and from social insurance and health insurance institutions
053 – Advance payments made for non-current financial assets	139 – Merchandise in transit	34 – Taxes and subsidies
06 – Non-current financial assets	19 – Value adjustments to inventory	341 – Income tax
061 – Shares and ownership interests in affiliated accounting entities	191 – Value adjustments to raw material	342 – Other direct taxes
062 – Shares and ownership interests with participating interest in accounting entities with significant interest	192 – Value adjustments to work in progress	343 – Value added tax
063 – Other available-for-sale securities and ownership interests	193 – Value adjustments to semi-finished products	345 – Other taxes and fees
065 – Debt securities held to maturity	194 – Value adjustments to finished goods	346 – Subsidies from state budget
066 – Loans to affiliated accounting entities	195 – Value adjustments to animals	347 – Other subsidies
067 – Other loans	196 – Value adjustments to merchandise	35 – Receivables from partners and group
069 – Other non-current financial assets		351 – Receivables from affiliated accounting entities and accounting entities within participating interest
07 – Accumulated amortization of intangible assets	Account Class 2 – Financial accounts	353 – Unpaid share capital
072 – Accumulated amortization of capitalized development costs	21 – Cash	354 – Receivables from partners and members related to cover losses
073 – Accumulated amortization of software	211 – Cash on hand	355 – Other receivables from partners and members
074 – Accumulated amortization of valuable rights	213 – Stamps and vouchers	358 – Receivables from participants in an association
075 – Accumulated amortization of goodwill	22 – Bank accounts	36 – Liabilities to partners and group
079 – Accumulated amortization of other non-current intangible assets	221 – Bank accounts	361 – Liabilities to affiliated accounting entities and accounting entities within participating interest
08 – Accumulated depreciation of property, plant and equipment	23 – Current bank loans	364 – Profit share liabilities to partners and members
081 – Accumulated depreciation of structures	231 – Short-term bank loans	365 – Other liabilities to partners and members
082 – Accumulated depreciation of individual movable assets and sets of movable assets	232 – Bill of exchange loans	366 – Liabilities to partners and members related to employment
085 – Accumulated depreciation of perennial crops	24 – Other short-term financial assistance	367 – Liabilities for unpaid subscribed securities and contributions
086 – Accumulated depreciation of livestock	241 – Short-term bonds issued	368 – Liabilities to participants in an association
089 – Accumulated depreciation of other property, plant and equipment	249 – Other short-term financial assistance	37 – Other receivables and other liabilities
09 – Value adjustments to non-current assets	25 – Current financial assets	371 – Receivables related to sale of business
	251 – Equity securities for trading	372 – Liabilities related to purchase of business
	252 – Own shares and own ownership interests	373 – Receivables and liabilities related to forward contracts
	253 – Debt securities for trading	374 – Receivables related to leasing
	255 – Own bonds issued	375 – Receivables for issued bonds
	256 – Debt securities due within one year held to maturity	
	257 – Other available-for-sale securities	
	259 – Acquisition of current financial assets	
	26 – Transfers between financial accounts	
	261 – Cash in transit	

- 376 – Purchased options
- 377 – Sold options
- 378 – Other receivables
- 379 – Other liabilities

38 – Accruals/deferrals of expenses and income

- 381 – Prepaid expenses
- 382 – Complex deferred expenses
- 383 – Accrued expenses
- 384 – Deferred income
- 385 – Accrued income

39 – Value adjustment to receivables and liabilities and internal transactions

- 391 – Value adjustments to receivables
- 395 – Internal accounting
- 398 – Linking account for association

Account Class 4 – Capital accounts and non-current liabilities

41 – Share capital and capital funds

- 411 – Share capital
- 412 – Share premium
- 413 – Other capital funds
- 414 – Differences from revaluation of assets and liabilities
- 415 – Investment revaluation reserves
- 416 – Differences from revaluation in the event of a merger, amalgamation into a separate accounting entity or demerger
- 417 – Legal reserve fund from capital contributions
- 418 – Non-distributable fund from capital contributions
- 419 – Changes in share capital

42 – Funds created from profit and transferred net profit/net loss

- 421 – Legal reserve fund
- 422 – Non-distributable fund
- 423 – Statutory funds
- 427 – Other funds
- 428 – Retained earnings from previous years
- 429 – Accumulated losses from previous years

43 – Net profit/net loss

- 431 – Net profit/net loss to be approved

45 – Provisions

- 451 – Legal provisions
- 459 – Other provisions

46 – Bank loans

- 461 – Bank loans

47 – Non-current liabilities

- 471 – Non-current liabilities to affiliated accounting entities and accounting entities within participating interest
- 472 – Social fund
- 473 – Bonds issued
- 474 – Liabilities related to leasing
- 475 – Long-term advance payments received
- 476 – Unbilled long-term supplies
- 478 – Long-term bills of exchange to be paid
- 479 – Other non-current liabilities

48 – Deferred tax liability and deferred tax asset

- 481 – Deferred tax liability and deferred tax asset

49 – Sole trader

- 491 – Equity of sole trader

Account Class 5 - Expenses

50 – Consumed purchases

- 501 – Consumed raw materials

- 502 – Energy consumption
- 503 – Consumption of other non-inventory supplies
- 504 – Merchandise sold
- 505 – Creation and use or reversal of value adjustments to inventory
- 507 – Real estate sold

51 – Services

- 511 – Repair and maintenance
- 512 – Travel expenses
- 513 – Entertainment expenses
- 518 – Other services

52 – Personnel expenses

- 521 – Wages and salaries
- 522 – Employment remuneration of partners and members
- 523 – Remuneration of board members of company or cooperative
- 524 – Legal social insurance
- 525 – Other social insurance
- 526 – Sole trader's social insurance expenses
- 527 – Legal social insurance expenses
- 528 – Other social insurance expenses

53 – Taxes and fees

- 531 – Tax on motor vehicles
- 532 – Real estate tax
- 538 – Other taxes and fees

54 – Other operating expenses

- 541 – Carrying value of non-current intangible assets and property, plant and equipment sold
- 542 – Materials sold
- 543 – Gifts
- 544 – Contractual fines, penalties and interest on late payment
- 545 – Other fines, penalties and interest on late payment
- 546 – Write-off of receivables
- 547 – Creation and use or reversal of value adjustments to receivables
- 548 – Other operating expenses
- 549 – Shortages and damage

55 – Depreciation, amortization and value adjustments to non-current assets

- 551 – Amortization and depreciation
- 553 – Creation and use or reversal of value adjustments to non-current assets
- 555 – Accounting for complex deferred expenses
- 557 – Accounting for accumulated depreciation of value adjustment to acquired assets

56 – Financial expenses

- 561 – Securities and shares sold
- 562 – Interest
- 563 – Exchange rate losses
- 564 – Loss on revaluation of securities
- 565 – Creation and use or reversal of value adjustments to financial assets
- 566 – Expenses related to current financial assets
- 567 – Expenses related to derivative transactions
- 568 – Other financial expenses
- 569 – Shortages and damage to financial assets

59 – Income taxes and transfer accounts

- 591 – Income tax - due
- 592 – Income tax - deferred
- 595 – Additional payment of income tax
- 596 – Transfer of net profit/net loss shares to partners

Account Class 6 - Income

60 – Revenue from own work and merchandise

- 601 – Revenue from the sale of own products
- 602 – Revenue from the sale of services
- 604 – Revenue from the sale of merchandise
- 606 – Contract revenue
- 607 – Revenue from real estate for sale

61 – Changes in internal inventory

- 611 – Change in work in progress
- 612 – Change in semi-finished products
- 613 – Change in finished goods
- 614 – Change in animals

62 – Own work capitalized

- 621 – Materials and merchandise capitalized
- 622 – Internal services capitalized
- 623 – Intangible assets capitalized
- 624 – Property, plant and equipment capitalized

64 – Other operating income

- 641 – Revenue from sale of non-current intangible assets and property, plant and equipment
- 642 – Revenue from sale of materials
- 644 – Contractual fines, penalties and interest on late payment
- 645 – Other fines, penalties and interest on late payment
- 646 – Income from written-off receivables
- 648 – Other operating income

65 – Accounting from certain operating items

- 655 – Use or reversal of complex deferred expenses
- 657 – Use or reversal of accumulated depreciation of value adjustment to acquired assets

66 – Financial income

- 661 – Revenue from the sale of securities and shares
- 662 – Interest
- 663 – Exchange rate gains
- 664 – Gain on revaluation of securities
- 665 – Income from non-current financial assets
- 666 – Income from current financial assets
- 667 – Income from derivative transactions
- 668 – Other financial income

Account Class 7 – Closing accounts and off-balance sheet accounts

70 – Balance sheet accounts

- 701 – Opening balance sheet account
- 702 – Closing balance sheet account

71 – Profit and loss account

- 710 – Profit and loss account
- 711 – Opening expense and income account

75 to 79 – Off-balance sheet accounts

Account Classes 8 and 9 – Intra-divisional accounting