

CHART OF ACCOUNTS FOR ENTREPRENEURS VALID TO YEAR 2022

RÁMCOVÁ ÚČTOVÁ OSNOVA PRE PODNIKATEĽOV PLATNÁ
PRE ROK 2022 V ANGLICKOM JAZYKU

ACCOUNT CLASS 0 LONG-TERM ASSETS		09 Adjusting entries to long-term assets	29 Adjusting entries to short-term financial assets
01 Long-term intangible assets		091 Adjusting entry to long-term intangible assets	291 Adjusting entry to short-term financial assets
012 Capitalized development costs		092 Adjusting entry to long-term tangible assets	
013 Software		093 Adjusting entry to long-term intangible assets not yet in use	ACCOUNT CLASS 3 ACCOUNTING FOR RECEIVABLES AND LIABILITIES
014 Valuable rights		094 Adjusting entry to long-term tangible assets not yet in use	31 Receivables
015 Goodwill		095 Adjusting entry to advance payments made for long-term assets	311 Customers
019 Other long-term intangible assets		096 Adjusting entry to long-term financial assets	312 Bills of exchange to be collected
02 Other long-term intangible assets		097 Adjusting entry to acquired assets	313 Receivables from discounted securities
021 Structures		098 Accumulated depreciation of adjusting entry to acquired assets	314 Provided advance payments
022 Individual movable assets and sets of movable assets			315 Other receivables
025 Perennial crops		ACCOUNT CLASS 1 INVENTORY	316 Contract net value
026 Livestock		11 Material	32 Liabilities
029 Other long-term tangible assets		111 Acquisition of material	321 Suppliers
03 Long-term tangible assets nondepreciated		112 Material in stock	322 Bills of exchange to be paid
031 Lands		119 Material in transit	323 Short-term provisions
032 Works of art and collections		12 Internally produced inventory	324 Advance payments received
04 Acquisition of long-term assets		121 Work in progress	325 Other liabilities
041 Acquisition of long-term intangible assets		122 Semi-finished products	326 Unbilled supplies
042 Acquisition of long-term tangible assets		123 Finished goods	33 Receivables and liabilities with employees and institutions of social insurance and health insurance
043 Acquisition of long-term financial assets		124 Animals	331 Employees
05 Advance payments made for long-term assets		13 Merchandise	333 Other liabilities to employees
051 Advance payments made for long-term intangible assets		131 Merchandise acquisition	335 Receivables from employees
052 Advance payments made for long-term tangible assets		132 Merchandise in stock and retail stores	336 Liabilities and receivables from social insurance and health insurance institutions
053 Advance payments made for long-term financial assets		133 Real Estates for sale	34 Accounting for Taxes and Subsidies
06 Long-term financial assets		139 Merchandise in transit	341 Income tax
061 Shares and ownership interests in subsidiary		19 Adjusting entries to inventory	342 Other direct taxes
062 Shares and ownership interests with significant influence over enterprises		191 Adjusting entry to material	343 Value added tax
063 Realizable securities and shares		192 Adjusting entry to work in progress	345 Other taxes and fees
065 Debt securities held up to their maturity		193 Adjusting entry to semi-finished products	346 Subsidies from state budget
066 Loans to accounting entity within the consolidated unit		194 Adjusting entry to finished goods	347 Other subsidies
067 Other loans		195 Adjusting entry to animals	35 Receivables from partners and associations
069 Other long-term financial assets		196 Adjusting entry to merchandise	351 Receivables within the consolidated unit
07 Accumulated amortization to long-term intangible assets		ACCOUNT CLASS 2 FINANCIAL ACCOUNTS	353 Receivables related to unpaid share capital
072 Accumulated amortization to capitalized development expenses		21 Petty cash	354 Receivables from partners and members to cover losses
073 Accumulated amortization to software		211 Cash in hand	355 Other receivables from partners and members
074 Accumulated amortization to valuable rights		213 Stamps and vouchers	358 Receivables from participants in association
075 Accumulated amortization to goodwill		22 Bank accounts	36 Liabilities towards partners and association
079 Accumulated amortization to other long-term intangible assets		221 Bank accounts	361 Liabilities within the consolidated unit
08 Accumulated depreciation to long-term tangible assets		23 Current bank loans	364 Liabilities towards partners and members at profit distribution
081 Accumulated depreciation to structures		231 Short-term bank loans	365 Other liabilities to partners and members
082 Accumulated depreciation to individual movable assets and sets of movable assets		232 Loans for discounted securities	366 Liabilities to partners and members from income earned
085 Accumulated depreciation to perennial crops		24 Other short-term financial assistance	367 Liabilities from subscribed unpaid securities and deposits
086 Accumulated depreciation to livestock		241 Issued short-term bonds	368 Liabilities to participants in association
089 Accumulated depreciation to other long-term tangible assets		249 Other short-term financial assistance	37 Other receivables and liabilities
		25 Short-term financial assets	371 Receivables from the sale of enterprise
		251 Shares and similar securities for trading	372 Liabilities from the purchase of enterprise
		252 Own shares and own ownership interests	373 Receivables and liabilities from fixed term transactions
		253 Debt securities for trading	374 Receivables from leasing
		255 Own bonds	375 Receivables from issued bonds
		256 Debt securities with maturity of up to one year held until their maturity	
		257 Other realisable securities	
		259 Acquisition of short-term financial assets	
		26 Transfer between financial accounts	
		261 Cash in transit	

376	Options purchased	512	Travel expenses	613	Change in inventory of finished products
377	Options sold	513	Representation expenses	614	Change in animal inventory
378	Other receivables	518	Other services	62 Own work capitalized	
379	Other liabilities	52 Personnel costs		621	Capitalization of material and merchandise
38 Accruals and deferrals of expenses and revenues		521	Wages and salaries	622	Capitalization of internal services
381	Prepaid expenses	522	Employment remuneration of partners and cooperative members	623	Capitalization of long-term intangible assets
382	Complex prepaid expenses	523	Remuneration of board members of company and cooperative	624	Capitalization of long-term tangible assets
383	Accrued expenses	524	Legal social insurance	64 Other operating revenue	
384	Deferred income	525	Other social insurance	641	Revenue from the sale of long-term intangible and tangible assets
385	Accrued income	526	Natural person entrepreneur social expenses	642	Revenue from the sale of material
39 Adjusting entry to receivables and liabilities and internal transactions		527	Legal social expenses	644	Contractual fines, penalties, and interests on late payment
391	Adjusting entry to receivables	528	Other social expenses	645	Other fines, penalties, and interests on late payment
395	Internal accounting	53 Taxes and Fees		646	Revenues from written-off receivables
398	Transfer account at association	531	Road tax	648	Other operating revenues
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41 Share capital and capital funds		538	Other taxes and fees	655	Accounting for complex prepaid expenses
411	Share capital	54 Other operating expenses		657	Accounting for accumulated depreciation of adjusting entry to acquired assets
412	Share premium	541	Carrying value of long-term intangible and tangible assets sold	66 Financial Revenue	
413	Other capital funds	542	Material sold	661	Revenues from the sale of securities and shares
414	Differences from revaluation of assets and liabilities	543	Donations	662	Interests received
415	Investment revaluation reserves	544	Contractual fines, penalties, and interests on late payment	663	Exchange rate gains
416	Differences from revaluation at merger, fusion and division	545	Other fines, penalties, and interests on late payment	664	Revenue from securities revaluation
417	Legal reserve fund from capital contributions	546	Write-off of receivables	665	Revenues from long-term financial assets
418	Indivisible fund from capital contributions	547	Creation and settlement of adjusting entry to receivables	666	Revenues from short-term financial assets
419	Changes in share capital	548	Other operating expenses	667	Revenues from derivate operations
42 Funds created from the profit and transferred economic results		549	Deficits and damages	668	Other financial revenues
421	Legal reserve fund	55 Depreciation, provisions and adjusting entries to operating expenses		ACCOUNT CLASS 7 CLOSING BALANCE SHEET ACCOUNTS AND OFF-BALANCE SHEET ACCOUNTS	
422	Indivisible fund	551	Amortization of long-term intangible assets and depreciation of long-term tangible assets	70 Balance sheet accounts	
423	Statutory funds	553	Creation and settlement of adjusting entry to long-term assets	701	Opening balance sheet account
427	Other funds	555	Accounting for complex deferred expenses	702	Closing balance sheet account
428	Retained earnings from previous years	557	Accounting for accumulated depreciation of adjusting entry to acquired assets	71 Profit and loss account	
429	Accumulated losses from previous year	56 Financial expenses		710	Profit and loss account
43 Net profit or loss		561	Securities and shares sold	711	Opening account of expenses and revenues
431	Profit or loss to be approved	562	Interests paid	75 až 79 Off-Balance Sheet Accounts ACCOUNT CLASSES 8 AND 9 INTERNAL ACCOUNTING	
45 Provisions		563	Exchange rate losses		
451	Legal provisions	564	Costs of securities revaluation		
459	Other provisions	565	Creation and settlement of adjusting entry to financial assets		
46 Bank loans		566	Costs of short-term financial assets		
461	Bank loans	567	Costs of derivative operations		
47 Long-term liabilities		568	Other financial expenses		
471	Long-term liabilities within the consolidated unit	569	Deficits and damages to financial assets		
472	Liabilities related to social fund	59 Income tax and transfer accounts			
473	Issued bonds	591	Income tax on ordinary activities current		
474	Liabilities under leasing contracts	592	Income tax on ordinary activities deferred		
475	Long-term advance payments received	595	Supplementary income tax levies		
476	Unbilled long-term supplies	596	Transfer of profit or loss to partners		
478	Long-term bills of exchange to be paid	ACCOUNT CLASS 6 REVENUES			
479	Other long-term liabilities	60 Revenues from own outputs and merchandise			
48 Deferred tax liability and deferred tax receivable		601	Revenue from own products		
481	Deferred tax liability and deferred tax receivable	602	Revenue from own services		
49 Natural Person Entrepreneur		604	Revenue from merchandise		
491	Equity of natural person entrepreneur	606	Revenue from contract		
		607	Revenue from sold Real Estate		
ACCOUNT CLASS 5 EXPENSES		61 Changes in internal inventory			
50 Consumed Purchases		611	Change in inventory of work in progress		
501	Consumed material	612	Change in inventory of semi-finished products		
502	Consumed energy				
503	Consumption of other noninventory items				
504	Merchandise sold				
505	Creation and settlement of adjusting entry to inventory				
507	Real Estates sold				
51 Services					
511	Repairs and maintenance				

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