

Typical Chart of Accounts

Section 1. Short-Term Assets

1000 Money

- 1010 Money in cash register
- 1020 Money on a way
- 1030 Money on current bank accounts
- 1040 Money on card-accounts
- 1050 Money on depositary accounts
- 1060 Other money resources

1100 Short-Term Financial Investments

- 1110 Short-term loans given
- 1120 Short-term assets for trade
- 1130 Short-term investments kept for repayment
- 1140 Short-term investments available for sale
- 1150 Other short-term financial investments

1200 Short-term Accounts Receivable

- 1210 Short-term receivables from buyers
- 1220 Short-term receivables from affiliated organizations
- 1230 Short-term receivables from associates and joint organizations
- 1240 Short-term receivables from branches and divisions
- 1250 Short-term receivables from employees
- 1260 Short-term receivables from rent
- 1270 Short-term interest receivable
- 1280 Other short-term receivables
- 1290 Reserve under doubtful claims

1300 Inventories

- 1310 Raw materials and materials
- 1320 Finished goods
- 1330 Goods
- 1340 Work in progress
- 1350 Other inventories
- 1360 Reserve on write-off of inventories

1400 Current Tax Assets

- 1410 Corporate income tax
- 1420 Value-added tax (to offset)
- 1430 Other taxes and obligatory payments to budget

1500 Long-Term Assets for Sale

- 1510 Long-term assets for sale
- 1520 Group of inventories intended for sale

1600 Other Short-Term Assets

- 1610 Short-term advance payments given
- 1620 Deferred expenses
- 1630 Other short-term assets

Section 2. Long-Term Assets

2000 Long-Term Financial Investments

- 2010 Long-term loans given
- 2020 Long-term investments kept for repayment
- 2030 Long-term investments available for sale
- 2040 Other long-term financial investments

2100 Long-Term Accounts Receivable

- 2110 Long-term debts of buyers and customers
- 2120 Long-term receivables from affiliated organizations
- 2130 Long-term receivables from associates and joint companies
- 2140 Long-term receivables from branches and divisions
- 2150 Long-term receivables from employees
- 2160 Long-term receivables from rent
- 2170 Long-term interest receivable
- 2180 Other long-term receivables

2200 Investments Counted by Method of Individual Share Holding

- 2210 Investments counted by method of individual share holding

2300 Investments Into Real Estate

- 2310 Investments into real estate
- 2320 Amortization and depreciation of investments into real estate
- 2330 Loss from devaluation of investments into real estate

2400 Fixed Assets

- 2410 Fixed assets
- 2420 Amortization and depreciation of fixed assets
- 2430 Loss from devaluation of fixed assets

2500 Biological Assets

- 2510 Plants
- 2520 Animals

2600 Prospecting and Estimating Assets

- 2610 Prospecting and estimating assets
- 2620 Amortization and depreciation of prospecting and estimating assets
- 2630 Loss from devaluation of prospecting and estimating assets

2700 Intangible Assets

- 2710 Goodwill
- 2720 Amortization of goodwill
- 2730 Other intangible assets
- 2740 Amortization of other intangible assets
- 2750 Loss from devaluation of other intangible assets

2800 Deferred Tax Assets

- 2810 Deferred corporate income tax assets

2900 Other Long-Term Assets

- 2910 Long-term advance payments given
- 2920 Deferred expenses
- 2930 Construction in progress
- 2940 Other long-term assets

Section 3. Short-Term Liabilities

3000 Short-Term Financial Liabilities

- 3010 Short-term bank loans
- 3020 Short-term loans received from organizations, conducting bank operations without license of representative body and (or) National Bank
- 3030 Short-term accounts payable under dividends and incomes of participants
- 3040 Current part of long-term financial obligations
- 3050 Other short-term financial obligations

3100 Tax Obligations

- 3110 Corporate income tax payable
- 3120 Personal income tax payable
- 3130 Value-added tax (payable)
- 3140 Excise taxes

3150 Social tax
3160 Land tax
3170 Tax on vehicles
3180 Property tax
3190 Other taxes

3200 Obligations on Other Obligatory and Voluntary Payments

3210 Obligations on social insurance
3220 Obligations on pension payments
3230 Other obligations on other obligatory payments
3240 Other obligations on other voluntary payments

3300 Short-Term Accounts Payable

3310 Short-term payables to suppliers and contractors
3320 Short-term payables to affiliated companies
3330 Short-term payables to associates and joint companies
3340 Short-term payables to branches and divisions
3350 Short-term obligations on remuneration of labor
3360 Short-term rent obligations
3370 Current part of long-term accounts payable
3380 Short-term interest payable
3390 Other short-term payables

3400 Short-Term Estimating Obligations

3410 Short-term guarantee obligations
3420 Short-term obligations under legal claims
3430 Short-term estimating obligations on remunerations to workers
3440 Other short-term estimating obligations

3500 Other Short-Term Obligations

3510 Short-term advance payments received
3520 Deferred income
3530 Obligations on group, intended for sale
3540 Other short-term obligations

Section 4. Long-Term Liabilities

4000 Long-Term Financial Liabilities

4010 Long-term bank loans
4020 Long-term loans received from organizations, conducting bank operations without license of representative body and (or) National Bank
4030 Other long-term financial liabilities

4100 Long-Term Accounts Payable

4110 Long-term payables to suppliers and contractors
4120 Long-term payables to affiliated companies
4130 Long-term payables to associates and joint companies
4140 Long-term payables to branches and divisions
4150 Long-term debts on rent
4160 Long-term interest payable
4170 Other long-term payables

4200 Long-Term Estimating Obligations

4210 Long-term guarantee obligations
4220 Long-term estimating obligations on legal claims
4230 Long-term estimating obligations on remunerations to workers
4240 Other long-term estimating obligations

4300 Deferred Taxes

4310 Deferred corporate income tax

4400 Other Long-Term Obligations

4410 Long-term advance payments received
4420 Deferred income
4430 Other long-term obligations

Section 5. Capital and Reserves

5000 Authorized Capital

5010 Preferred shares

5020 Ordinary shares

5030 Contributions and shares

5100 Outstanding Capital

5110 Outstanding capital

5200 Redeemed Own Share Instruments

5210 Redeemed own share instruments

5300 Emission Income

5310 Emission income

5400 Reserves

5410 Reserve capital established by constituent documents

5420 Reserve on re-evaluation of fixed assets

5430 Reserve on re-evaluation of intangible assets

5440 Reserve on re-evaluation of financial assets intended for sale

5450 Reserve on re-counting foreign currency on foreign activity

5460 Other reserves

5500 Retained Income (Outstanding Loss)

5510 Retained income (outstanding loss) for fiscal year

5520 Retained Income (outstanding loss) of the last years

5600 Net Income (Net Loss)

5610 Net income (net loss)

Section 6. Revenues

6000 Income from Realization of Finished Goods and Rendering Services

6010 Income from realization of finished goods and rendering services

6020 Return of goods sold

6030 Discounts from prices and sales

6100 Income from Financial Activities

6110 Income from interest

6120 Dividend income

6130 Income from financial leasing

6140 Income from operations on investing into the real estate

6150 Income from changes in fair value of financial instruments

6160 Other income from financial activities

6200 Other Income

6210 Income from retirement of assets

6220 Income from assets received free of charge

6230 Income from the state grants

6240 Income from recovering the loss on devaluation

6250 Income from exchange rate difference

6260 Income from operational rent

6270 Income from changes in fair value of biological assets

6280 Other income

6300 Income from Discontinuing Operations

6310 Income from discontinuing operations

6400 Share in Profits of Organizations Counted According to the Method of Individual Share Holdings

6410 Share in profits of associated organizations

6420 Share in profits of joint organizations

Section 7. Expenses

7000 Cost of Goods Sold and Rendered Services

7010 Cost of goods sold and rendered services

7100 Expenses on Realization of Goods and Rendering Services

7110 Expenses on realization of goods and rendering services

7200 Administrative Expenses

7210 Administrative expenses

7300 Expenses on Financial Activities

7310 Interest expense

7320 Interest expense on financial leasing

7330 Expenses from changes in fair value of financial instruments

7340 Other expenses on financial activities

7400 Other Expenses

7410 Expenses from retirement of assets

7420 Expenses from devaluation of assets

7430 Expenses from exchange rate difference

7440 Expenses on creation of reserves and write-off of bad debts

7450 Expenses on operational rent

7460 Expenses from changes in fair value of biological assets

7470 Other expenses

7500 Expenses Related to Discontinuing Operations

7510 Expenses related to discontinuing operations

7600 Share in the Loss of Organizations Counted by the Method of Individual Share Holdings

7610 Share in the loss of associate companies

7620 Share in the loss of joint companies

7700 Expenses on Corporate Income Tax

7710 Expenses on corporate income tax

Section 8. Accounts of Production

8100 Main Production

8110 Main production

8200 Semi-finished goods from main production

8210 Semi-finished goods from main production

8300 Auxiliary production

8310 Auxiliary production

8400 Overhead expenses

8410 Overhead expenses