

# 1 KMU Account plan

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## 1.1 KMU Balance sheet

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**N° account****1000 - 1099 Cash & banks**

- 1000 - 1059 Cash & banks
- 1060 - 1099 Shares held short

**1100 - 1109 Trade receivables****1110 - 1199 Other current receivables****1200 - 1299 Inventories, unbilled services****1300 - 1399 Prepaid expenses****1400 - 1499 Financial assets**

- 1400 - 1479 financial assets
- 1480 - 1499 Participations

**1500 - 1699 Tangible assets**

- 1500 - 1599 Mobile tangible assets
- 1600 - 1699 Immobile tangible assets

**1700 - 1999 Intangible assets**

- 1700 - 1799 Intangible assets
- 1800 - 1999 Not paid capital

**2000 - 2099 Trade payables****2100 - 2299 Other short-term liabilities**

- 2100 - 2199 Interest current liabilities
- 2200 - 2299 Other short-term liabilities

**2300 - 2399 Deferred income liabilities****2400 - 2599 Long-term liabilities****2600 - 2799 Accruals****2800 - 2849 Share capital / Shareholder's equity****2850 - 2899 Private benefits****2900 - 2949 Capital reserves****2950 - 2959 Legal reserves****2960 - 2999 Retained earnings/losses**

## 1.2 KMU Income Statement

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**N° account****3000 - 3999 Revenue from goods and services****4000 - 4999 Costs of sales****5000 - 5999 Personnel costs**

5000 - 5699 Salaries and fees

5700 - 5799 social security expenses

5800 - 5999 Other personnel expenses

**6000 - 6799 Other company expenses**

6000 - 6099 Rental expenses

6100 - 6199 Maintenance an repairs

6200 - 6299 Vehicle expenditure

6300 - 6399 Assurances

6400 - 6499 Expenditure of energy and disposal

6500 - 6599 Administration expenditures

6600 - 6699 Advertising expenditure

6700 - 6799 Additional operational expenses

**6800 - 6899 Depreciations/impairments tangible assets****6900 - 6999 Financial result**

6900 - 6949 Interest / finance expense

6950 - 6999 Interest / finance income

**7000 - 7999 External revenues****8000 - 8899 Extraordinary revenues****8900 - 8999 Taxes**