

ACCOUNT SHEET FOR COMPANIES IN BiH

0	FIXED ASSETS AND LONG-TERM INVESTMENTS
01	Intangible assets
010	Capitalised investments in the development
011	Concessions, patents, licenses, trademarks and other rights
012	Goodwill
013	Investments in elses fixed assets
014	Other intangible assets
015	Intangible assets in preparation
017	Advances for intangible assets
02	Real estates, plant and equipment
020	Land
021	Buildings
022	Plant and equipment (machinery)
023	Tools, plant and office furniture
024	Means of transport
025	Real estate, plant and equipment in preparation
026	Residential buildings and apartments
027	Advances for real estate, plant and equipment
03	Property investments
030	Investments in own land
031	Investments in leased land
032	Investments in own building
033	Investments in leased buildings
035	Investments in real estate in preparation
037	Advances for real estate investment
04	Biological goods
040	Forests
041	Perennial plantings
042	Basic herd
045	Biological goods in the preparation
047	Advances for biological resources
05	Other (specific) tangible fixed assets
050	Other fixed tangible assets in use
055	Other fixed tangible assets in preparation
057	Advances for other tangible fixed assets
06	The long-term financial investments
060	Participation in capital of related legal entities
061	Participation in capital of other legal entities
062	Long-term loans to related legal entities
063	Long-term loans in the country
064	Long-term loans abroad
065	Financial assets available for sale
066	Financial assets held to maturity
068	Other long-term financial investments
069	Allowance long-term financial investments
07	Another long-term receivables
070	Receivables from related legal entities
071	Receivables arising from sales on credit
072	Receivables from finance leases
078	Other long term receivables
079	Allowance for long-term receivables
09	Deferred tax assets and long-term accruals
090	Deferred tax assets
091	Prepaid Expenses (for a period longer than 12 months)
098	Other long-term accruals
1	STOCKS AND GOODS FOR SALE
10	Raw materials, supplies, spare parts, small inventory
100	Calculation of acquisition costs
101	Raw materials and supplies
102	Spare parts
103	Tires and packaging
104	Tools and small inventory
108	Deviation of Price
109	Allowance for raw materials, parts and inventory
11	Work in progress, semi-finished and unfinished services
110	Work in progress, unfinished products
111	Semi-finished products and parts of own production
112	Production by subcontractors
113	Discontinued production
114	Semi-finished products in the faze of finishing and processing
115	Unfinished services
118	Deviation of Price
119	Allowance for work in progress
12	Finished products
120	Products in stock
121	Products in retail outlets
122	Incalculated difference of price
123	Incalculated VAT
124	Products in commission and consignment
125	Products not in use
126	Products in the faze of processing and finishing
128	Deviation of Price
129	Correction of the product
13	Goods
130	The calculation of the cost of acquisition of goods
131	Properties purchased for resale
132	Goods in wholesale
133	Goods in retail outlets
134	Goods in transit, consignment and consignment
135	Goods on the way

136	Goods in faze of processing and finishing
137	Incalculated difference of price
138	Incalculated VAT
139	Correction of value of goods
14	Fixed assets and resources of stopped business held for sale
140	Intangible assets held for sale
141	Land held for sale
142	Buildings held for sale
143	Plant and equipment held for sale
144	Property investment for sale
145	Biological assets held for sale
146	Other fixed assets held for sale
147	Funds stopped business held for sale
149	Allowance for assets held for trading and of stopped business
15	Given advances
150	Given advances for supplies and services to related legal entities
151	Given advances for supplies and services to other legal entities
159	Allowance for advances
2	CASH, SHORT-TERM RECEIVABLES AND SHORT-TERM INVESTMENTS
20	Cash and cash equivalents
200	Transaction accounts, domestic currency
201	Transaction accounts, foreign currency
202	Funds set aside
203	Letters of credit, domestic currency
204	Letters of credit, foreign currency
205	Cash, local currency
206	Cash, foreign currency
207	Cash Equivalents
208	Other funds
209	Fixed-term funds
21	Receivables from sales
210	Customers, related legal entities
211	Customers in the country
212	Customers abroad
219	Allowance for receivables from customers
22	Receivables from other specific activities
220	Receivables from exporters
221	Claims on imports on behalf of others
222	Claims arising consignment and commission trade
223	Receivables from joint operations
228	Other receivables from specific activities
229	Allowance for the specific activities
23	Another short-term receivables
230	Claims for the interest and dividends from associated entities
231	Claims for interest and dividends from other entities
232	Receivables from employees
233	Receivables from government bodies and institutions
234	Receivables for overpaid income tax
235	Receivables for overpaid other taxes and contributions
238	Other short-term receivables
239	Allowance for other short-term receivables
24	Short-term financial investments
240	Short-term loans to related legal entities
241	Short-term loans in the country
242	Short-term loans abroad
243	Short-term portion of long-term loans
244	Short-term portion of long-term securities
245	Financial funds held for trading
246	Other financial funds designated at fair value
248	Other short-term financial investments
249	Allowance for short-term financial placements
27	Claims for VAT, deductible input tax
270	VAT per invoices received
271	VAT paid on imported goods
272	VAT included in the given advances
273	VAT calculated for services of persons
274	Flat rate VAT amount paid to farmers
275	Input tax paid by a special scheme
276	The input tax for which has not yet been acquired the right of deduction
278	Other claims on the basis of VAT
279	Claims for difference between input tax and obligations for VAT
28	Deferred expenses
280	Prepaid expenses
281	Claims for uninvoiced income
282	Demarcated charges on the basis of obligations
283	Unrealized losses form holding the investments in securities
288	Deferred tax assets
289	Other short-term demarcations
29	Loss of above capital
290	Loss of above capital
3	CAPITAL
30	BasicNominal
300	Share capital
302	Shares in limited liability companies
303	Co-operative shares
304	Shares
305	State capital
309	Other nominal capital
31	Unpaid subscribed capital
310	Unpaid subscribed share
312	Enrolled unpaid shares
319	Others subscribed capital unpaid
32	Reserves
320	Share premium

321	Legal reserves
322	Statutory and other reserves
33	Revaluation reserves and unrealized gains and losses
330	Revaluation reserve on basis of revaluation of fixed assets
331	Differences arising from changing financial statements in the presentation currency
332	Unrealized gains on financial assets available for sale
333	Unrealized losses on financial assets available for sale
339	Other revaluation and the unrealized gains and losses
34	Retained earnings
340	Retained earnings of previous years
341	Retained earnings of the reporting year
342	Unlisted surplus revenues in previous years
343	Unlisted surplus revenues of the reporting year
35	The loss to the extent of capital
350	Loss of previous years
351	The loss of the reporting year
352	Uncovered expenditures in previous years
353	Uncovered expenditures reported year
36	Repurchased own shares
360	Repurchased own shares
4	LIABILITIES AND, RESERVE AND DEMARCATION
40	Long-term reserves and deferred tax liabilities
400	Reserves for costs in the warranty period
401	Reserves for cost recovery of natural resources
402	Reserves relating to the retained caution and deposits
403	Reserves for restructuring costs
404	Reserves for employee compensation and benefits
405	Reserves for litigation initiated
406	Reserves for detrimental contracts
407	Prepaid and other deferred income
408	Deferred tax liabilities
409	Other long-term provisions and demarcations
41	Long-term liabilities
410	Obligations that can be converted into equity
411	Long-term liabilities to associated legal entities
412	Obligations of the emitted long-term securities
413	Long-term loans taken in the country
414	Long-term loans taken from abroad
415	Long-term liabilities on financial leasing in the country
416	Long-term liabilities on financial leasing from abroad
417	Long-term liabilities at fair value through profit and loss account
419	Other long term liabilities
42	Short-term financial liabilities
420	Liabilities to associated legal entities
421	Liabilities for emitted short-term securities
422	Short-term loans taken in the country
423	Short-term loans taken from abroad
424	Short-term portion of long-term loans
425	Short-term portion of long-term liabilities for financial leasing
427	Short-term liabilities at fair value through profit and loss account
429	Other short-term financial liabilities
43	Liabilities from activities
430	Received advance payments, deposits and security deposits
431	Suppliers, associated legal entities
432	Suppliers in the country
433	Foreign suppliers
439	Other liabilities from operating activities
44	Obligations out of specific activities
440	Liabilities to the importer
441	Liabilities on the basis of exports on behalf of others
442	Liabilities on the basis of commission and consignment sale
443	Liabilities from joint operations
449	Other liabilities from specific activities
45	Liabilities on the basis of salary, benefits and other employee benefits
450	Liabilities for net salaries and allowances paid
451	Liabilities for taxes and special contributions on salaries and salaries
452	Obligations for contributions related to salaries
453	Liabilities for net salaries which are refunded
454	Liabilities for taxes and special contributions on which are refunded
455	Obligations for contributions on salaries to be refunded
456	Liabilities for other net income, expenses and material rights of employees
457	Liabilities for taxes and special contributions on other benefits of employees
458	Obligations for contributions related to other benefits of employees
46	Other liabilities
460	Liabilities arising from interest and financing costs
461	Liabilities for dividends
462	Liabilities for share in profit
463	Liabilities for fees to board members, committees etc.
464	Liabilities for taxes and special contributions on wage of board members, committees etc.
465	Liabilities for contributions regarding wages of members of boards, commissions etc.
466	Liabilities to private persons by contracts
467	Liabilities for tax and special contributions for wage to private person
468	Obligations for contributions on wages to private persons
469	Other liabilities
47	Liabilities for VAT
470	VAT on the basis of delivery to other VAT payers
471	VAT on advance payments received
472	VAT on the basis of own costs for non-business purposes
473	VAT on the basis of deliveries to VAT non-payers (final consumption)
474	VAT charged on services of foreign persons
475	Liabilities for payment of VAT by a special scheme
478	Other liabilities under the basis of VAT
479	Liabilities for the difference between the liabilities for VAT and input tax
48	Liabilities for other taxes, contributions and other charges

480	Liabilities for Excise
481	Liabilities for profit taxes
482	Taxes, custom duties and other charges from purchase or which are charged to costs
483	Liabilities for other contributions, membership fees etc. which are charged to costs
484	Liabilities for VAT paid on imports
489	Other liabilities for taxes, contributions and other charges
49	Passive time demarcation
490	Pre-calculate expense for the period
491	Calculated income of next period
492	Demarcated dependable costs of purchase
493	Demarcated incomes for received donations
494	Demarcated income arising from placements
495	Deferred tax liabilities
499	Other passive time demarcations
5	EXPENSES
50	Purchase value of goods sold
500	Procurement of goods
501	Purchase value of goods sold
502	Purchase value of sold properties acquired for sale
51	Material costs
510	Procurement of raw materials, spare parts and inventory
511	Consumption of raw materials and consumables
512	Consumption of energy and fuel
513	Spare parts
514	Write-off of overwhelming inventory, packaging and tires
519	Deviation of Price
52	Costs of salaries and other benefits of employees and other individuals
520	Costs of salaries
521	Costs of salary fees
523	Costs of business trips of employees
524	Cost of other benefits, fees and material rights of employees
527	Costs of wages of members of boards, commissions etc.
529	Fees of other individuals
53	Costs of production services
530	Service costs of making and finishing effects
531	Costs of transport services
532	Cost of maintenance services
533	Cost of lease
534	Costs of trade fairs
535	Costs of advertising and sponsorships
536	The costs of research
537	Development costs that are not capitalised
539	Costs for other services
54	Depreciation and reservation costs
540	Amortization up to the tax deductible expenses
541	Depreciation, temporarily tax non-deductible expense
542	Depreciation, permanently tax non-deductible expense
543	Cost of reservation of the given guarantee terms
544	Cost reservation for the renewal of natural resources
545	Cost of reservation for the retained deposit and deposits
546	Costs of reservation for restructuring costs
547	Cost provisions for compensation and other employee benefits
548	Cost provisions for litigations and harmful contracts
549	Costs of other long-term provisions
55	Non-material costs
550	Cost of non-productive services
551	Entertainment expenses
552	Costs of insurance premiums
553	Cost of payment fees
554	costso of postal and telecommunications services
555	Costs of taxes, fees, and other duties at the expense of legal persons
556	Cost of membership fees and similar liabilities
559	Other non-material costs
56	Financial expenses
560	Financial expenses from affiliated legal entities
561	Interest Expense
562	Negative exchange differences
563	Expences on basis of currency clause
569	Other financial expenses
57	Other expenses and losses
570	Losses from the sale and disposals of fixed assets
571	Losses from the sale and disposal of investment properties
572	Losses from the sale and disposal of biological assets
573	Losses from the sale of assets held for trading and uncontinued business
574	Losses from the sale of share and securities
575	Losses from sale of materials
576	Deficits
577	Expenditures from the basis of protection against risks that do not meet the requirements to be included in revaluation reserves
578	Expenditures based on value adjustments and write-off claims
579	Write-off and losses on stocks of materials and supplies and other expenses
58	Expenses / losses arising from decrease of property values
580	Decrease of value of intangible assets
581	Decrease of value of tangible fixed assets
582	Decrease of value of investment property for which depreciation is calculated
583	Decrease of value of biological assets for which depreciation is calculated
584	Decrease of value of long-term financial investments and financial assets available for sale
585	Decrease of value of inventories
586	Decrease of value of short-term financial placements
588	Decrease of value of assets held for trading and uncontinued business
589	Decrease of value of other assets
59	Effects of changes in accounting policies and corrections of errors from previous years, changes in the value of inventories and the transfer of exper
590	Expenditures from the basis of changes in accounting policies
591	Expenditures from the basis of error fixes from previous years
595	Increase in value of inventories

596	Decrease of value of inventories
599	Transfer of expenditure
6	INCOME
60	Income from sales of goods
600	Income from sales of goods associated legal entities
601	Income from sales of goods on the domestic market
602	Income from sales of goods to international markets
61	Income from the sale of the effects
610	Income from the sale of the effects to associated legal entities
611	Income from the sale of the effects on domestic market
612	Income from the sale of the effects on foreign market
62	Income from activation or consumption of goods and effects
620	Income from activation or consumption of goods
621	Income from activation or consumption effects
64	Change the value of specific fixed assets
640	Increase in value of investment properties which are not depreciated
641	Increase in value of biological assets that are not depreciated
642	Increasing the value of other specific funds that are not depreciated
643	Decrease of the value of investment properties which are not depreciated
644	Decrease of the value of biological assets that are not depreciated
645	Decrease of other specific funds that are not depreciated
65	Other operating income
650	Income from premiums, subsidies, incentives etc.
651	Income from lease
652	Income from donations
653	Income from membership fees
654	Income from royalties and licence-rights
655	Income from dedicated funding sources
659	Other income on other grounds
66	Financial income
660	Financial income from associated entities
661	Income from interest
662	Positive exchange rate differences
663	Income from effects of currency clause
664	Income from participation in the profits of joint investments
669	Other financial income
67	Other income and gains
670	Gains from sale of intangible and tangible fixed assets
671	Gains on sale of investment properties
672	Gains from the sale of biological assets
673	Gains on sale of assets held for trading and discontinued business
674	Gains from the sale of shares and securities
675	Gains from the sale of materials
676	Surpluses
677	Recovery of receivables written off
678	Income on basis of contracted insurance against risk
679	Write-off of obligations, cancellation of reserves and other income
68	Income / gains from the value adjustment of assets
680	Income from value adjustments of intangible assets
681	Income from value adjustments of fixed tangible assets
682	Income from value adjustments of investment property for which depreciation is calculated
683	Income from value adjustment of biological assets for which depreciation is calculated
684	Income from value adjustments of long-term financial loans and financial assets available for sale
685	Income from value adjustments of inventories
686	Income from value adjustments of short-term financial placements
687	Income from value adjustments of capital (negative goodwill)
688	Income from value adjustments of funds held for trading and discontinued business
689	Income from value adjustments of other assets
69	Effects of changes in accounting policies and corrections of errors from previous years and the transfer of income
690	Income from the basis of changes in accounting policies
691	Income from the basis of corrections of errors from previous years
699	Transfer of income
7	OPENING AND CLOSING OF STATE AND SUCESS ACCOUNTS
70	Opening of the general ledger
700	Opening of the general ledger of financial accounting
71	Closing accounts of success
710	Total income
711	Total Expences
712	Transfer of results of the period
72	Profit and loss account
720	Profit or loss
721	Tax expense for the period
722	Deferred tax expense and income for the period
723	Calculated mid-devidends and other forms of profit distribution during the period
724	Transfer of profit or loss
73	Closing os state account
730	Closing os state account
8	OFF-BALANCE EVIDENTION
88	Off-balance sheet assets
880	Someone else's goods
881	Someone else's material
882	Someone else's products and semi-products
883	Someone else's fixed assets
884	Other active accounts of off-balance records
885	Securities out of traffic
886	Received, sureties and other guarantees
887	Given sureties, guarantees and other guarantees
888	Other off-balance assets
89	Off-balance liabilities
890	Liabilities for someone else's goods
891	Liabilities for raw material
892	Liabilities for someone else's products and semi-finished product
893	Liabilities for someone else's capital assets
894	Liabilities for other assets

895	Liabilities for securities out of traffic
896	Liabilities for received sureties and guarantees
897	Liabilities to given sureties, guarantees and other guarantees
898	Other off-balance liabilities
9	SETTLEMENT OF COSTS AND EFFECTS
90	Accounts of relations with the financial accounting
900	Taking over of stock
901	Taking over of purchase of materials and goods
902	Taking over of cost
903	Taking over of income
91	Material and goods
910	Material
911	Goods
912	Products and goods in the shop of manufacturer
92	Accounts of the cost of purchase, technical administration and support functions
920	Cost of materials for production
921	Costs of other things (directing) materials
922	Fuel costs raised from the warehouse
923	Costs of other fuels and energy
924	Costs of wages and compensation earnings
925	Costs of production services
926	Depreciation costs and reservations
927	Non-material costs
928	Allocated costs of the common cost centers
929	Transfer of costs
93	Accounts of the main production cost centers
930	Cost of materials for production
931	Costs of other (directing) materials
932	Fuel costs raised from the warehouse
933	Costs of other fuels and energy
934	Costs of wages and compensation earnings
935	Costs of production services
936	Costs of depreciation and reserves
937	Non-material costs
938	Allocated costs of the common cost centers
939	Transfer of costs
94	Accounts of cost management, sales and similar activities
940	Cost of materials for production
941	Costs of other (directing) materials
942	Fuel costs raised from the warehouse
943	Costs of other fuels and energy
944	Costs of wages and compensation earnings
945	Costs of production services
946	Costs of depreciation and reserves
947	Non-material costs
948	Allocated costs of the common cost centers
949	Transfer of costs
95	Holders of the cost
950	Incomplete effects
951	Transfer of product from production to warehouse
952	The transfer of semi-finished production to the warehouse
953	Transfer of cost of realized services
957	Cost of consumed semi-finished products
958	Semi-finished products in stock
959	Variations in cost holders of cost
96	Finished products
968	Finished products
969	Variations in the cost of finished products
97	Free group
98	Expences and Income
980	Cost of sold goods and services
981	Purchase value of sold goods
982	Costs of period
983	Write-offs, shortages and surpluses of inventories
985	Free Account
984	Income from sales of products and services
985	Income from sales of goods
986	Free Account
987	Other income
99	Accounts of gain, loss and closing
990	Business gain and loss
991	Gains and losses from sales of materials
992	Shortages of materials and goods
993	Write-off of materials and goods
994	Surplus materials and goods
999	Closing of calculation of costs and effects