

EUROPEAN UNION
European Structural and Investment Funds
Operational Programme Research,
Development and Education

MINISTRY OF EDUCATION, YOUTH AND SPORTS

CHART OF ACCOUNTS for entrepreneurs 2020

Account class 0 - Fixed assets
01 - Intangible fixed assets
012 - Research and development
013 - Software
014 - Other valuable rights (patents, licenses and know-how)
015 - Goodwill
019 - Other intangible fixed assets
02 - Tangible fixed assets - depreciable
021 - Buildings, halls and structures
022 - Machinery, equipment, vehicles, furniture and fixtures
025 - Perennial crops
026 - Breeding and draught animals
029 - Other tangible fixed assets
03- Tangible fixed assets - non depreciable
031 - Land
032 - Works of art and collections
04 - Intangible and tangible assets under construction
041 - Intangible fixed assets under construction
042 - Tangible fixed assets under construction
05 - Advance payments for intangible and tangible fixed assets
051 - Advance payments for intangible fixed assets
052 - Advance payments for tangible fixed assets
053 - Advance payments for financial fixed assets
06 - Long-term financial assets
061 - Shares - controlled and controlling organizations
062 - Shares - substantial influence
063 - Other securities and shares
065 - Other loans
066 - Loans - controlled and controlling organizations
067 - Loans - substantial influence
068 - Loans - other
069 - Other financial investments
07 - Accumulated amortization - intangible fixed assets
072 - Accumulated amortization - research and development
073 - Accumulated amortization - software
074 - Accumulated amortization - other valuable rights
075 - Accumulated amortization - goodwill
079 - Accumulated amortization - intangible fixed assets
08 - Accumulated depreciation - tangible fixed assets
081 - Accumulated depreciation - buildings, halls and structures
082 - Accumulated depreciation - machinery, equipment, vehicles, furniture and fixtures
085 - Accumulated depreciation - perennial crops
086 - Accumulated depreciation - breeding and draught animals
089 - Accumulated depreciation - other tangible fixed assets
09 - Adjustments to fixed assets
091 - Adjustments to intangible fixed assets
092 - Adjustments to tangible fixed assets
093 - Adjustments to intangible fixed assets under construction
094 - Adjustments to tangible fixed assets under construction
095 - Adjustments to advance payments for fixed assets
096 - Adjustments to long-term financial assets
097 - Valuation difference - acquired assets
098 - Adjustments to valuation difference of acquired assets

Account class 1 - Inventory
11 - Material
111 - Material procurement
112 - Material in stock
119 - Material in transit
12 - Manufactured goods
121 - Work-in-progress
122 - Semi-finished products
123 - Finished products
124 - Animals
13 - Goods
131 - Goods procurement
132 - Goods in hand
139 - Goods in tranzit
15 - Advance payments for inventory
151 - Advance payments for material
152 - Advance payments for animals
153 - Advance payments for goods
19 - Adjustments to inventory
191 - Adjustments to material
192 - Adjustments to work-in-progress
193 - Adjustments to semi-finished products
194 - Adjustments to finished products
195 - Adjustments to animals
196 - Adjustments to goods
197 - Adjustments to advance payments to material
198 - Adjustments to advance payments to goods
199 - Adjustments to advance payments to animals

Account class 2 - Short-term financial assets and cash
21 - Cash and cash equivalents
211 - Cash
213 - Cash equivalents (stamps and vouchers)
22 - Bank accounts
221 - Bank accounts
23 - Short-term loans
231 - Short-term loans to credit institutions
232 - Credits for discounted notes
24 - Short-term financial assistance
241 - Issued short-term bonds
249 - Other short-term financial assistance
25 - Short-term financial assets
251 - Shares and similar securities for trading
252 - Own shares
253 - Bonds, debentures and similar securities for trading
254 - Shares - controlled and controlling organizations
255 - Own bonds issued
256 - Bonds, debentures and similar securities holding till maturity (within one year)
257 - Other securities
259 - Short-term financial assets acquisition
26 - Transfers between financial accounts
261 - Cash in transit
29 - Adjustments to short-term financial assets
291 - Adjustments to short-term financial assets

Accounts class 3 - Accounts receivable and short-term payable
31 - Receivables (short-term and long-term)
311 - Accounts receivable (customers)
313 - Receivables for discounted notes
314 - Advance payments - long-term and short-term
315 - Other receivables
32 - Payables (short-term)
321 - Accounts payable (suppliers)
322 - Bills of exchange payable
324 - Advance payments received
325 - Other payables
33 - Receivables and payables with employees and institutions
331 - Payroll (wages and salaries) payable
333 - Other payables to employees
335 - Receivables from employees
336 - Due to and from social security and health insurance institutions

34 - Taxes and subsidies receivable and payable
341 - Income tax
342 - Other direct taxes
343 - Value added tax (VAT)
345 - Other taxes and fees
346 - Subsidies from state budget
347 - Other subsidies
35 - Receivables from shareholders
351 - Receivables- controlled and controlling organizations
352 - Receivables-substantial influence
353 - Receivables for capital subscription
354 - Receivables from shareholders to cover losses
355 - Other receivables from shareholders



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358 - Receivables from partners in an association
36 - Payables to shareholders
361 - Payables-controlled and controlling organizations
362 - Payables-substantial influence
364 - Profit share payable to shareholders
365 - Other payables to shareholders
366 - Payables to shareholders and cooperative members for employment
367 - Payables for unpaid subscribed shares and participations
368 - Payables to partners in an association
37 - Other receivables and payables
371 - Receivables from the sale of a business plant
372 - Payables from the purchase of a business
373 - Receivables and payables from fixed term transactions
374 - Receivables from the lease of the business
375 - Receivables from issued bonds
376 - Purchased options
377 - Sold options
378 - Other receivables
379 - Other payables
38 - Temporary accounts of assets and liabilities
381 - Deferred expenses
382 - Deferred expenses on more than one financial year
383 - Accrued expenses
384 - Deferred revenues
385 - Accrued revenues
388 - Estimated accrued revenues
389 - Estimated accrued expenses
39 - Adjustments to receivables and payables, internal transactions
391 - Adjustments to doubtful receivables
395 - Internal clearing accounts
398 - Transfer accounts for association

Account class 4 - Capital accounts and long-term payables
41 - Registered capital and capital funds
411 - Registered capital
412 - Share premium
413 - Other capital funds
414 - Differences from revaluation of assets and liabilities
416 -Differences from revalution in transformation of companies
417 - Differences from transformation of companies
418 - Differences from valuation in transformation of companies
419 - Changes of registered capital
42 - Retained earnings and funds created from net profit
421 - Reserve fund
423 - Statutory funds
426 - Other economic result of past years
427 - Other funds
428 - Retained earnings from previous years
429 - Accumulated losses from previous years
43 - Profit/loss - current year
431 - Profit or loss to be approved
432 - Advance payments on profits
45 - Reserves
451 - Reserves under special statutory regulations
453 - Income tax reserves
459 - Other reserves
46 - Long-term payables to credit institutions
461 - Liabilities to credit institutions
47 - Long-term payables
471 - Long-term payables - controlled and controlling organizations
472 - Long-term payables - substantial influence
473 - Bonds issued
474 - Payables under leasing contracts
475 - Long-term advances received
478 - Long-term notes payable
479 - Other long-term payables
48 - Deferred tax liability and receivable
481 - Deferred tax liability and receivable
49 - Sole proprietor
491 - Sole proprietor's account

Account class 5 - Expenses
50 - Consumed purchases
501 - Consumed material
502 - Utilities expenses (Consumed energy)
503 - Consumption of other non-inventory items
504 - Cost of merchandise sold
51 - Services
511 - Repairs and maintenance
512 - Travel expenses
513 - Entertainment and promotion expenses
518 - Other services
52 - Personal expenses
521 - Wages and salaries
522 - Employment remuneration of partners and cooperative members
523 - Remuneration of board members
524 - Statutory social security insurance
525 - Other social security insurance
526 - Sole proprietor's social security expenses
527 - Statutory social security expenses
528 - Other social security expenses
53 - Taxes and fees
531 - Road tax
532 - Real estate tax
538 - Other taxes and fees
54 - Other operating expenses
541 - Net book value of disposed intangible and tangible fixed assets
542 - Material sold
543 - Gifts
544 - Contractual fines and interest on late payments
545 - Other fines and penalties
546 - Write-off of receivables
547 - Exceptional operating expenses
548 - Other operating expenses
549 - Shortages and losses from operating activities
55 - Depreciation, reserves and adjustments - operating expenses
551 - Depreciation of intangible and tangible fixed assets
552 - Additions and accounting for tax-deductible reserves
554 - Additions and accounting for other reserves
555 - Additions and accounting for deferred expenses
557 - Accounting for depreciation of adjustments to acquired assets
558 - Additions and accounting for tax-deductible adjustments
559 - Additions and accounting for other adjustments
56 - Financial expenses
561 - Securities and ownership interests sold
562 - Interest paid
563 - Foreign exchange losses
564 - Costs of revaluation of securities
565 - Extraordinary financial expenses
566 - Financial assets expenses
567 - Derivative transactions expenses
568 - Other financial expenses
569 - Shortages and losses from financial activities
57 - Reserves and adjustments to financial expenses
574 - Additions and accounting for financial reserves
579 - Additions and accounting for adjustments in financial area
58 - Change in inventory of own production and capitalization
581 - Change in inventory of work-in-progress
582 - Change in inventory of semi-finished products
583 - Change in inventory of finished products
584 - Change in inventory of animals
585 - Capitalization of materials and merchandise
586 - Capitalization of internal services
587 - Capitalization of intangible fixed assets
588 - Capitalization of tangible fixed assets

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59 - Income taxes and transfer accounts
591 - Income tax - due
592 - Income tax - deferred
595 - Additional income tax from prior periods
596 - Transfer of profit or loss to partners
597 - Transfer of operating expenses
598 - Transfer of financial expenses
599 - Additions and accounting for a provision for income tax

Account class 6 - Revenues
60 - Revenues from own products, services and merchandise
601 - Revenues from own products
602 - Revenues from services
604 - Revenues from merchandise
64 - Other operating revenues
641 - Revenues from disposals of intangible and tangible fixed assets
642 - Revenues from sales of materials
644 - Contractual fines and interest on late payments
646 - Recoveries of written-off receivables
648 - Other operating revenues
649 - Extraordinary operating revenues
66 - Financial revenues
661 - Revenues from sales of securities and ownership interests
662 - Interest received
663 - Foreign exchange gains
664 - Revenues of revaluation of securities
665 - Long-term financial assets revenues
666 - Short-term financial assets revenues
667 - Derivative transactions revenues
668 - Other financial revenues
669 - Extraordinary financial revenues
69 - Transfer accounts
697 - Transfer of operating revenues
698 - Transfer of financial revenues

Account class 7 - Balance sheet and off-balance sheet accounts
70 - Balance sheet accounts
701 - Opening balance sheet account
702 - Closing balance sheet account
71 - Profi and loss account
710 - Profit and loss account
75 až 79 - Off-balance sheet accounts

Account class 8 and 9
- Management (cost) accounting

Account	
(D) Debet Debited	(Cr) Credit Credited