

## Account System of SME (Simplified)

<b>1 Assets</b>		<b>2 Liabilities and Equity</b>		<b>3 Operating Revenue from Goods and Services</b>		<b>7 Profit and Loss from Non-Core Business</b>	
<b>100 Cash and Securities</b>		<b>20 Current Liabilities</b>					
1000 Cash in office		<b>200 Accounts Payable from Goods and Services</b>		3000 Sales of products (Manufacturing)		7000 Non-core business revenues Non-core	
1020 Bank (including PostFinance)		2000 Accounts payable from goods and services (Creditors)		3200 Sales of goods (Trade)		7010 business expenses Revenues from	
1060 Securities (with stock exchange price)		2030 Prepayments received		3400 Revenues from services		7500 operational real estate Expenses from	
<b>110 Accounts Receivable</b>		<b>210 Current Interest-Bearing Liabilities</b>		3600 Other revenues		7510 operational real estate	
1100 Accounts receivable from goods and services (Debtors)		2100 Bank Overdraft (Bank)		3805 Losses from bad debts			
1109 Del credere (Acc. depr. on debtors)		<b>220 Other Current Liabilities</b>		3900 Changes in inventories of unfinished and finished products			
1170 Input Tax (VAT) receivable on material, goods, services, energy		2200 Sales Tax (VAT) owed					
1171 Input Tax (VAT) receivable on investments, other operating expenses		2206 Withholding Tax (WT) owed		<b>4 Expenses for Materials, Goods and Services</b>			
1176 Withholding Tax (WT) receivable		2261 Dividend payouts resolved (Dividends)		4000 Cost of raw materials (Manufacturing)		<b>8 Non-operational, extraordinary, non-recurring or prior-period Expenses and Revenues</b>	
1190 Other short-term receivables		2270 Social insurances owed		4200 Cost of materials (Trade)		8000 Non-operational expenses	
<b>120 Inventories</b>		<b>230 Deferred Revenue and Accrued Expenses (Accounts Received in Advance) and Short-Term Provisions</b>		4400 Cost of purchased services		8100 Non-operational revenues	
1200 Goods / Merchandise (Trade)		2300 Deferred revenue and accrued expenses (Accounts received in advance)		5000 Wages and salaries		8500 Extraordinary expenses	
1210 Raw materials		2330 Short-term provisions		5700 Social benefits		8510 Extraordinary revenues	
1260 Finished products		<b>24 Long-term Liabilities</b>		5800 Other staff cost		8900 Direct Taxes	
1270 Products in process / Unfinished products		2430 Debentures		<b>6 Other Operating Expenses,</b>			
<b>130 Accrued Revenue and Deferred Expense (Accounts Paid in Advance)</b>		2450 Loans		6000 Rent		<b>9 Financial Statements</b>	
1300 Accrued revenue and deferred expense (Accounts paid in advance)		2451 Mortgages		6100 Maintenance & repair expenses		9000 Profit and Loss Account	
<b>14 Capital Assets</b>		2600 Long-term provisions		6200 Vehicle expenses		9100 Balance Sheet	
<b>140 Financial Assets</b>				6300 Insurance premiums			
1400 Securities		<b>280 Equity of Limited Company</b>		6400 Energy expenses & disposal expenses			
1440 Loan (Asset)		2800 Share capital		6500 Administration expenses			
1480 Participations		2900 Legal capital reserves		6600 Promotion and advertising expenses			
<b>150 Movable Tangible Assets</b>		2950 Legal retained earnings (Reserves)		6700 Other operating expenses			
1500 Machinery		2960 Voluntary retained earnings		6800 Depreciations			
1509 Accumulated depreciation on machinery		2970 Profits brought forward / Losses brought forward		6900 Financial expenses (Interest expenses, Securities expenses, Participations expenses)			
1510 Equipment		2979 Annual profit or annual loss		6950 Financial revenues (Interest revenues, Securities revenues, Participations revenues)			
1519 Accumulated depreciation on equipment		<b>280 Equity of Sole Proprietorship</b>					
1520 Office Equipment (including Information & Communication Technology)		2800 Equity					
1529 Accumulated depreciation on office equipment (incl. ICT)		2850 Drawings					
1530 Vehicles		2891 Annual profit or annual loss					
1539 Accumulated depreciation on vehicles							
1540 Tools							
<b>160 Immovable Tangible Assets</b>							
1600 Real Estate							
1609 Accumulated depreciation on real estate							
<b>170 Intangible Assets</b>							
1700 Patents, Licences							
<b>180 Non-Paid-in Share, Corporate or Foundation Capital</b>							
1850 Non-paid-in share capital							