

Chart of accounts: Kontoplaani test 2021

Code or description:

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Code	Description	Type	Balance sheet or income	Cash flow statement row
10111	Cash	Asset	Cash	Cash
10121	Bank Account	Asset	Cash	Cash
10122	Bank Account 2	Asset	Cash	Cash
10199	Money in transit	Asset	Cash	Cash
10211	Short-Term Financial Investments	Asset	Short-Term Financial Investments	Purchase and Sale of Other Financial Investments
10219	Short-Term Financial Investment Write-Downs	Asset	Short-Term Financial Investments	Purchase and Sale of Other Financial Investments
10311	Accounts Receivable	Asset	Trade Receivables	Cash Collected from Customers
10312	Card sales	Asset	Trade Receivables	Cash Collected from Customers
10331	Uncollectible Receivables	Asset	Trade Receivables	Cash Collected from Customers
10401	Accounts Receivable from Shareholders	Asset	Other Short-Term Receivables	Loans Granted
10411	Accounts Receivable from Parent and Subsidiary Undertakings	Asset	Other Short-Term Receivables	Loans Granted
10421	Accounts Receivable from Associate Undertakings	Asset	Other Short-Term Receivables	Loans Granted
10431	Settlements with Shareholders	Asset	Other Short-Term Receivables	Loans Granted
10441	Settlements with Reporting Persons	Asset	Other Short-Term Receivables	Cash Paid for Goods, Materials and Services
10442	Pending documents	Asset	Other Short-Term Receivables	Cash Paid for Goods, Materials and Services
10445	Short-Term Loans Receivable	Asset	Other Short-Term Receivables	Loans Granted
10511	Interest Receivable	Asset	Other Short-Term Receivables	Interest and Dividends Received
10521	Dividend Receivable	Asset	Other Short-Term Receivables	Interest and Dividends Received
10530	Accounts receivable from Social Insurance Board	Asset	Other Short-Term Receivables	Salaries Paid
10531	Other Accrued Receivables	Asset	Other Short-Term Receivables	Interest and Dividends Received
10614	Prepaid Taxes	Asset	Prepaid Taxes and Tax Refunds	Salaries Paid
10616	Prepaid Income Tax (Company)	Asset	Prepaid Taxes and Tax Refunds	Income Tax Paid
10621	Prepaid Property Insurance	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
10622	Prepaid Vehicle Insurance	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
10623	Prepaid Rent	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
10624	Prepaid Periodicals	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
10710	Inventory	Asset	Goods for Resale	Cash Paid for Goods, Materials and Services
10741	Goods for Resale	Asset	Goods for Resale	Cash Paid for Goods, Materials and Services
10751	Short-Term Prepayments to Vendors	Asset	Prepayments for Inventories	Cash Paid for Goods, Materials and Services
10810	Shares in Subsidiary Undertakings	Asset	Shares in Subsidiary Undertakings	Purchase and Sale of Subsidiaries and Associates
10830	Shares in Associated Undertakings	Asset	Shares in Associated Undertakings	Purchase and Sale of Subsidiaries and Associates
10850	Other Shares, Stocks and Bonds	Asset	Other Shares and Securities	Purchase and Sale of Other Financial Investments
10861	Other Long-Term Receivables	Asset	Long-Term Receivables	Loans Granted
10871	Long-Term Accounts Receivable	Asset	Long-Term Receivables	Cash Collected from Customers
10911	Land	Asset	Land	Purchase and Sale of Tangible and Intangible Assets
10921	Buildings (acquisition cost)	Asset	Buildings	Purchase and Sale of Tangible and Intangible Assets
10922	Depreciation of buildings (-)	Asset	Buildings	Purchase and Sale of Tangible and Intangible Assets
10931	Vehicles (acquisition cost)	Asset	Vehicles	Purchase and Sale of Tangible and Intangible Assets
10932	Depreciation of vehicles (-)	Asset	Vehicles	Purchase and Sale of Tangible and Intangible Assets
10933	Computers and computer systems (acquisition cost)	Asset	Computers and computer systems	Purchase and Sale of Tangible and Intangible Assets
10934	Depreciation of computers and computer systems (-)	Asset	Computers and computer systems	Purchase and Sale of Tangible and Intangible Assets
10935	Other machinery and equipment (acquisition cost)	Asset	Other machinery and equipment	Purchase and Sale of Tangible and Intangible Assets

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10936	Depreciation of other machinery and equipment (-)	Asset	Other machinery and equipment	Purchase and Sale of Tangible and Intangible Assets
10941	Other tangible assets (acquisition cost)	Asset	Other Tangible Assets	Purchase and Sale of Tangible and Intangible Assets
10942	Depreciation of other tangible assets (-)	Asset	Other Tangible Assets	Purchase and Sale of Tangible and Intangible Assets
10960	Buildings under construction	Asset	Construction in Progress and Prepayments	Purchase and Sale of Tangible and Intangible Assets
10961	Prepayments for fixed assets	Asset	Construction in Progress and Prepayments	Purchase and Sale of Tangible and Intangible Assets
11001	Goodwill (acquisition cost)	Asset	Goodwill	Purchase and Sale of Tangible and Intangible Assets
11002	Depreciation of goodwill (-)	Asset	Goodwill	Purchase and Sale of Tangible and Intangible Assets
11011	Development costs (acquisition cost)	Asset	Development Costs	Purchase and Sale of Tangible and Intangible Assets
11012	Depreciation of development costs (-)	Asset	Development Costs	Purchase and Sale of Tangible and Intangible Assets
11021	Computer software (acquisition cost)	Asset	Computer software	Purchase and Sale of Tangible and Intangible Assets
11022	Depreciation of computer software (-)	Asset	Computer software	Purchase and Sale of Tangible and Intangible Assets
11031	Patents, licenses & trademarks (acquisition cost)	Asset	Patents, licenses & trademarks	Purchase and Sale of Tangible and Intangible Assets
11032	Depreciation of patents, licenses & trademarks (-)	Asset	Patents, licenses & trademarks	Purchase and Sale of Tangible and Intangible Assets
11041	Other intangible assets (acquisition cost)	Asset	Other Intangible Assets	Purchase and Sale of Tangible and Intangible Assets
11042	Depreciation of other intangible assets (-)	Asset	Other Intangible Assets	Purchase and Sale of Tangible and Intangible Assets
21121	Unsecured Loan Liabilities (Excl. Bank Loans)	Liability	Short-Term Loans and Bonds	Loans Received
21131	Long-Term Loan Repayments Over the Next Period	Liability	Current Portion of Long-Term Loan Liabilities	Loan Repayments Made
21141	Short-Term Bank Loan Liabilities	Liability	Short-Term Loans and Bonds	Loans Received
21211	Prepayments Received	Liability	Prepayments Received	Cash Collected from Customers
21310	Card purchases	Liability	Debts to Suppliers	Cash Paid for Goods, Materials and Services
21311	Accounts Payable	Liability	Debts to Suppliers	Cash Paid for Goods, Materials and Services
21313	Accounts Payable to Parent and Subsidiary Undertakings	Liability	Other Payables	Cash Paid for Goods, Materials and Services
21317	Accounts Payable to Associated Undertakings	Liability	Other Payables	Cash Paid for Goods, Materials and Services
21318	Netting Account	Liability	Other Payables	Cash Paid for Goods, Materials and Services
21319	Other Accrued Payables	Liability	Other Payables	Cash Paid for Goods, Materials and Services
21320	Settlements with Reporting Persons	Liability	Other Payables	Cash Paid for Goods, Materials and Services
21511	VAT	Liability	Taxes Payable	Cash Collected from Customers
21512	Input VAT	Liability	Taxes Payable	Cash Paid for Goods, Materials and Services
21513	VAT Payable	Liability	Taxes Payable	Cash Paid for Goods, Materials and Services
21514	VAT paid on import	Liability	Taxes Payable	Cash Paid for Goods, Materials and Services
21521	Income Tax (Company)	Liability	Taxes Payable	Income Tax Paid
21531	Income Tax (Person)	Liability	Taxes Payable	Salaries Paid
21541	Income Tax (Fringe Benefits)	Liability	Taxes Payable	Salaries Paid
21551	Social Tax	Liability	Taxes Payable	Salaries Paid
21561	Pension Insurance	Liability	Taxes Payable	Salaries Paid
21571	Unemployment Insurance Premium	Liability	Taxes Payable	Salaries Paid
21611	Employee-Related Liabilities	Liability	Employee-Related Liabilities	Salaries Paid
21613	Vacation Pay Reserve	Liability	Employee-Related Liabilities	Salaries Paid
21614	Other Withholdings	Liability	Employee-Related Liabilities	Salaries Paid
21621	Dividends Payable	Liability	Other Payables	Dividends Paid
21631	Interest Payable	Liability	Other Payables	Interests Paid
21931	Bank Loans	Liability	Loans, Bonds and Financial Lease Payables	Loans Received
21941	Financial Lease	Liability	Loans, Bonds and Financial Lease Payables	Financial Lease Repayments
22211	Share Capital (Nominal Value)	Liability	Share Capital (Nominal Value)	Purchase and Sale of Own Shares
22212	Unregistered shareholders' equity	Liability	Unregistered shareholders' equity	Purchase and Sale of Own Shares

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22311	Share Premium	Liability	Share Premium	Purchase and Sale of Own Shares
22611	Legal Reserve	Liability	Legal Reserve	Purchase and Sale of Own Shares
22711	Retained Profit/Loss from Previous Years	Liability	Retained Profit/Loss from Previous Years	Cash Collected from Customers
22811	Profit/Loss for Financial Year	Liability	Profit/Loss for the Financial Year	Cash Collected from Customers
30111	Revenue from the Sale of Produced Goods	Income	Sales Revenue	Cash Collected from Customers
30121	Revenue from the Resale of Goods in Estonia (VAT 20%)	Income	Sales Revenue	Cash Collected from Customers
30122	Revenue from the Resale of Goods in Estonia (VAT 9%)	Income	Sales Revenue	Cash Collected from Customers
30123	Revenue from the Resale of Goods in the EU (VAT 0%)	Income	Sales Revenue	Cash Collected from Customers
30131	Revenue from the Sale of Services in Estonia (VAT 20%)	Income	Sales Revenue	Cash Collected from Customers
30132	Revenue from the Sale of Services in Estonia (VAT 9%)	Income	Sales Revenue	Cash Collected from Customers
30133	Revenue from the Sale on Services in the EU (VAT 0%)	Income	Sales Revenue	Cash Collected from Customers
30141	Revenue from the Export of Goods	Income	Sales Revenue	Cash Collected from Customers
30142	Revenue from the Export of Services	Income	Sales Revenue	Cash Collected from Customers
30200	Other Sales Revenue	Income	Sales Revenue	Cash Collected from Customers
30411	Fines	Income	Other Operating Revenue	Cash Collected from Customers
30412	Fines for Delay	Income	Other Operating Revenue	Interest and Dividends Received
30421	Insurance Compensation	Income	Other Operating Revenue	Cash Collected from Customers
30431	Profit from FX Rate Changes	Income	Other Operating Revenue	Cash Collected from Customers
30441	Profit from Sale of Fixed Assets	Income	Other Operating Revenue	Purchase and Sale of Tangible and Intangible Assets
30442	Profit from Disposal of Fixed Assets	Income	Other Operating Revenue	Purchase and Sale of Tangible and Intangible Assets
30451	Prior Accounting Period Income	Income	Other Operating Revenue	Cash Collected from Customers
30491	Other Operating Revenue	Income	Other Operating Revenue	Cash Collected from Customers
31011	Dividends	Income	Financial Revenue and Expenses from Shares in Subsidiary Undertakings	Interest and Dividends Received
31021	Profit from Sale of Securities	Income	Financial Revenue and Expenses from Shares in Associated Undertakings	Cash Collected from Customers
31031	Interest	Income	Financial Revenue and Expenses from Other Long-Term Financial Investments	Interest and Dividends Received
31041	Profit from FX rate changes (financial investments)	Income	Profit/Loss from FX Rate Changes	Cash Collected from Customers
31091	Other Financial Revenue	Income	Other Financial Revenue and Expenses	Interest and Dividends Received
40511	Goods, Raw Materials and Services	Expense	Goods, Raw Materials and Services	Cash Paid for Goods, Materials and Services
40513	Transport	Expense	Goods, Raw Materials and Services	Cash Paid for Goods, Materials and Services
40611	Room rent	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40612	Electricity	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40621	Office Security	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40622	Telephone, Mobile	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40623	Data Communication Services	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40631	Office supplies and postage	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40632	Property and Equipment Insurance	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40637	Small Tools	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40638	Equipment Rent	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40641	Accounting	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40642	Auditing	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40643	Legal Expenses	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40651	Advertising	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40661	Utilities	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40662	Repairs	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services

Code	Description	Type	Balance sheet or income	Cash flow statement row
40671	Fuels, Oils and Lubricants	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40672	Machinery and equipment maintainance	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40673	Vehicle Rent	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40675	Vehicle Insurance	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40676	Parking	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40677	Personal car expenses (tax-free)	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40678	Personal car expenses (taxable)	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40679	Purchased Transportation Services	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40681	Customs Fees	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40685	Travel Expenses	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40686	Training	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40687	Bank Fees	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40688	Fringe benefits	Expense	Other Operating Expenses	Salaries Paid
40689	Social tax on fringe benefits	Expense	Other Operating Expenses	Salaries Paid
40690	Income tax on fringe benefits	Expense	Other Operating Expenses	Salaries Paid
40691	Other operating expenses	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40711	Wages and Salaries - Staff	Expense	Wages and Salaries	Salaries Paid
40712	Wages and Salaries - Contractual	Expense	Wages and Salaries	Salaries Paid
40713	Bonuses and Incentive Pay	Expense	Wages and Salaries	Salaries Paid
40715	Social Tax	Expense	Social Tax	Salaries Paid
40716	Unemployment Insurance Premium	Expense	Social Tax	Salaries Paid
40719	Vacation Pay Reserve	Expense	Wages and Salaries	Salaries Paid
40811	Depreciation of Fixed Assets	Expense	Depreciation and Impairment of Fixed Assets	Purchase and Sale of Tangible and Intangible Assets
40815	Fixed Assets Discount	Expense	Depreciation and Impairment of Fixed Assets	Purchase and Sale of Tangible and Intangible Assets
40819	Current Asset Write-Downs	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
40911	Loss from Sale of Fixed Assets	Expense	Other Nonoperating Expenses	Purchase and Sale of Tangible and Intangible Assets
40912	Loss from Disposal of Fixed Assets	Expense	Other Nonoperating Expenses	Purchase and Sale of Tangible and Intangible Assets
40921	Loss from FX Rate Changes	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
40941	Fines under the Taxation Act	Expense	Other Nonoperating Expenses	Interests Paid
40943	Fines for Delay, Interest and Other Payables under the Taxation Act	Expense	Other Nonoperating Expenses	Interests Paid
40951	Entertainment Expenses	Expense	Other Operating Expenses	Cash Paid for Goods, Materials and Services
40952	Donations to non-profit organizations	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
40961	Expenses not related to business	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
40971	Prior Accounting Period Expenses	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
40981	Local Taxes	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
40991	Other non-operating expenses	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
40999	Warehouse extra expense account	Expense	Goods, Raw Materials and Services	Cash Paid for Goods, Materials and Services
41131	Interest Expenses	Expense	Other Financial Revenue and Expenses	Interests Paid
41141	Loss from FX rate changes (financial investments)	Expense	Profit/Loss from FX Rate Changes	Cash Paid for Goods, Materials and Services
41151	Impairment of Financial Investments	Expense	Financial Revenue and Expenses from Other Long-Term Financial Investments	Interest and Dividends Received
41161	Other Financial Expenses	Expense	Other Financial Revenue and Expenses	Interests Paid
41411	Income Tax Expense	Expense	Income Tax	Income Tax Paid