

JA:DAVAZBA,CIZITEXT,C,40

- 3 1 01 Intangible fixed assets
- 3 1 01100 Start-up costs
- 3 1 01200 Research and Development
- 3 1 01300 Software
- 3 1 01400 Valuable rights,e.g.licences,patents,etc
- 3 1 01800 Low value intangible fixed assets
- 3 1 01900 Other intangible fixed assets
- 3 1 02 Depreciable tangible fixed assets
- 3 1 02100 Buildings, prod. halls and structures
- 3 1 02200 Machinery, tools and equipment
- 3 1 02500 Arable land with perennial crops
- 3 1 02600 Livestock
- 3 1 02800 Low value tangible fixed assets
- 3 1 02900 Other tangible fixed assets
- 3 1 03 Non-depreciable tangible fixed assets
- 3 1 03100 Land
- 3 1 03200 Works of art and collections
- 3 1 04 Acquisition of fixed assets
- 3 1 04100 Acquisition of intangible fixed assets
- 3 1 04200 Acquisition of tangible fixed assets
- 3 1 05 Advance payments for fixed assets
- 3 1 05100 Advance payments for intang. fix. assets
- 3 1 05200 Advance payments for tang. fixed assets
- 3 1 06 Financial investments
- 3 1 06100 Investments with controlling influence
- 3 1 06200 Investments with significant influence
- 3 1 06300 Other securities and deposits
- 3 1 06600 Intercompany loans
- 3 1 06700 Other loans
- 3 1 06900 Other financial investments
- 3 1 07 Accum. depreciation of intang.fixed ass.
- 3 1 07100 Accumulated deprec. of start-up costs
- 3 1 07200 Accumulated depreciation of R&D costs
- 3 1 07300 Accumulated depreciation of software
- 3 1 07400 Accum. depreciation of valuable rights
- 3 1 07800 Accum.depr.- low val. intang. fixed ass.
- 3 1 07900 Accum. depr.- other intang. fixed assets
- 3 1 08 Accum. depr. of tang. fixed assets
- 3 1 08100 Accum. depr. of buildings, halls etc.
- 3 1 08200 Accum. depr. of machinery,tools & equip.
- 3 1 08500 Accum.depr.of arable land with per.crops
- 3 1 08600 Accumulated depreciation of livestock
- 3 1 08800 Accum.depr.- low val. tang. fixed assets
- 3 1 08900 Accum. depr.- other tang. fixed assets
- 3 1 09 Adjustments to fixed assets
- 3 1 09100 Adjustments to intangible fixed assets
- 3 1 09110 Adjustments to start-up costs
- 3 1 09120 Adjustments to R&D

Sheet1

3 1 09130 Adjustments to software
3 1 09140 Adjustments to valuable rights
3 1 09150 Adjustments to other intang. fixed ass.
3 1 09200 Adjustments to tangible fixed assets
3 1 09210 Adjustments to land
3 1 09220 Adjust. to buildings, prod. halls, etc.
3 1 09230 Adjust. to works of art & collections
3 1 09240 Adjustments to perenial crops
3 1 09250 Adjustments to live stock
3 1 09260 Adjustments to other tang. fixed assets
3 1 09300 Adj. to intang.fixed ass.not yet in use
3 1 09400 Adj. to tang.fixed assets not yet in use
3 1 09500 Adjustments to advanced payments
3 1 09510 Adjust.to adv.payments for intang.fxd.as
3 1 09520 Adj. to adv.payments for tang. fixed ass
3 1 09600 Adjustments to financial investments
3 1 09610 Adj.to shares&invest. with control.infl.
3 1 09620 Adj.to shares & invest. with subst. infl
3 1 09630 Adjust.to other investments & securities
3 1 09640 Adjustments to intercompany loans
3 1 09650 Adjust. to other financial investments
3 1 09700 Adjustments to acquired assets
3 1 09800 Accum. depr. of adj. to acquired assets
3 1 11 Materials
3 1 11100 Acquisition of materials
3 1 11200 Materials in store
3 1 11900 Goods in transit
3 1 12 Internally produced inventory
3 1 12100 Work in Progress
3 1 12200 Semi-finished products
3 1 12300 Finished products
3 1 12400 Livestock
3 1 13 Merchandise
3 1 13100 Acquisition of merchandise
3 1 13200 Merchandise in store and retail shops
3 1 13900 Merchandise in transit
3 1 19 Adjustments to inventory
3 1 19100 Adjustments to materials
3 1 19200 Adjustments to Work in Progress
3 1 19300 Adjustments to semi-finished products
3 1 19400 Adjustments to finished goods
3 1 19500 Adjustments to livestock
3 1 19600 Adjustments to merchandise
3 1 21 Cash
3 1 21100 Petty cash
3 1 21300 Stamps and vouchers
3 1 22 Bank account
3 1 22100 Bank accounts
3 1 22200 Clients` bank accounts

Sheet1

3	1 23	Current bank credits
3	1 23100	Short-term bank loans and overdrafts
3	1 23200	Loans secured by discounted securities
3	1 24	Sundry short-term financial assistance
3	1 24100	Short-term debentures (bonds)
3	1 24900	Other short-term financial assistance
3	1 25	Short-term financial assets
3	1 25100	Shares and similar securities
3	1 25200	Own shares of the company
3	1 25300	Bonds, debentures & similar securities
3	1 25500	Own bonds & obligations issued
3	1 25510	Own bonds in lon-term possession
3	1 25600	Other short-term securities
3	1 26	Transfers between financial accounts
3	1 26100	Cash in transit
3	1 29	Adjustments to short-term financ. assets
3	1 29100	Adjust. to shares & similar securities
3	1 29300	Adjustments to bonds, debentures etc.
3	1 31	Receivables
3	1 31100	Accounts receivable (customers)
3	1 31110	Accounts receivable - long term
3	1 31200	Bills of exchange receivable
3	1 31210	Long-term bills of exchange
3	1 31300	Receivables for discounted securities
3	1 31310	Long-term rec. for discounted securities
3	1 31400	Advance payments paid
3	1 31410	Long-term advance payments made
3	1 31430	Advance payments for supplies
3	1 31500	Other receivables
3	1 31510	Other receivables (long-term)
3	1 32	Payables
3	1 32100	Accounts payable (suppliers)
3	1 32200	Bills of exchange payable
3	1 32400	Advance payments received
3	1 32500	Other payables
3	1 32600	Obligations to clients
3	1 32700	Obligations to markets
3	1 33	Employees and institutions (Rec. & Pay.)
3	1 33100	Salaries and wages payable
3	1 33300	Other payables to employees
3	1 33500	Receivables from employees
3	1 33510	Long-term receivables from employees
3	1 34	Taxes and subsidies (Receiv. & Payable)
3	1 34100	Corporation tax (income tax)
3	1 34200	Other direct taxes
3	1 34300	Value added tax
3	1 34500	Other indirect taxes and fees
3	1 34600	Subsidies from state
3	1 34700	Other subsidies

Sheet1

3 1 35 Rec. from partners & association members
3 1 35110 Lng-term intercomp.rec.from contrl.infl.
3 1 35120 Lng-term intercomp.rec. from subst.infl.
3 1 35130 Shrt-trm intercomp.rec.with contrl.infl.
3 1 35140 Shrt-trm intercomp.rec. from subst.infl.
3 1 35300 Receivables for unpaid equity capital
3 1 35400 Receivab. from partners to cover losses
3 1 35410 Lng-trm rec.from partners to cvr losses
3 1 35500 Other amounts due from partners
3 1 35510 Other amnts due frm partners (long-term)
3 1 35800 Receivables from association members
3 1 35810 Long-term rec. from association members
3 1 36 Payab. to partners & association members
3 1 36100 Intercompany payables
3 1 36110 Intercomp. liabilities to control. infl.
3 1 36120 Intercomp.liabilities to subst.influence
3 1 36400 Profit share payable to partners
3 1 36500 Other payables to partners
3 1 36600 Partners` & co-op members` salaries
3 1 36700 Pay.for unpaid subscr.shares & particip.
3 1 36800 Payables to association members
3 1 37 Sundry payables & receivables
3 1 37100 Deferred tax (payable & receivable)
3 1 37300 Options bought
3 1 37400 Options sold
3 1 37500 Issued bonds receivable
3 1 37510 Issued bonds receivable (long-term)
3 1 37700 Accounting for trans. with securities
3 1 37800 Sundry receivables
3 1 37810 Long-term sundry receivables
3 1 37900 Other payables
3 1 38 Accruals
3 1 38100 Deferred expenses
3 1 38200 Complex deferred expenses
3 1 38300 Accrued expenses
3 1 38400 Deferred revenue
3 1 38500 Accrued revenues
3 1 38600 Foreing exchange rate losses
3 1 38700 Foreign exchange rate ganes
3 1 38800 Estimated accruals - receivables
3 1 38900 Estimated accruals - payables
3 1 39 Adj.to rec.&pay.,&to internal trnsctions
3 1 39100 Adjustments to receivables
3 1 39110 Adjustments to advance payments made
3 1 39120 Adjustments to rec. from customers
3 1 39130 Adj. to rec. from partners & ass.members
3 1 39140 Adj.to rec. from cmpnies with maj. infl
3 1 39150 Adj.to rec.from cmpnies with subst. infl
3 1 39160 Adjustments to other receivables

Sheet1

3 1 39170 Adjust. to Social security receivables
3 1 39180 Adjust. to Inland Revenue receivables
3 1 39190 Adjustment to deferred tax liability
3 1 39500 Inter-company transfers
3 1 39800 Linking account for association
3 1 39810 Long-term linking a/c for association
3 1 41 Issued equity and capital funds
3 1 41100 Issued equity
3 1 41200 Share premium
3 1 41300 Other capital funds
3 1 41400 Gains or losses from reval. of assets
3 1 42 Retained profits & funds from net profit
3 1 42100 Obligatory reserve fund
3 1 42200 Non-distributable fund
3 1 42300 Statutory funds
3 1 42700 Other funds
3 1 42800 Retained earnings from previous years
3 1 42900 Accumulated losses from previous years
3 1 43 Profit/loss account
3 1 43100 Profit/loss awaiting approval
3 1 45 Reserves
3 1 45100 Obligatory reserves
3 1 45400 Reserve for foreign exchange losses
3 1 45900 Other reserves
3 1 46 Bank loans
3 1 46100 Bank loans
3 1 46110 Long-term bank loans
3 1 46120 Current bank loans and overdrafts
3 1 47 Long-term liabilities
3 1 47100 Intercompany long-term liabilities
3 1 47110 Long-term liab. to comp. with maj. infl.
3 1 47120 Long-term liab.to comp with subst. infl.
3 1 47130 Shrt-term liab. to comp. with maj. infl.
3 1 47140 Shrt-term liab.to comp.with subst. infl.
3 1 47300 Bonds issued
3 1 47310 Long-term bonds issued
3 1 47400 Payables under leasing contracts
3 1 47410 Long-term payables under leas. cntracts
3 1 47500 Long-term advances received
3 1 47510 Long-term advances received
3 1 47800 Long-term bills of exchange payable
3 1 47810 Long-terms bills of exchange payable
3 1 47820 Shrt-trm bills of exch.payab. - business
3 1 47900 Other long-term liabilities
3 1 47910 Other long-term liabilities (long-term)
3 1 49 Sole proprietor
3 1 49100 Sole proprietor`s account
3 1 50 Cost of purchases
3 1 50100 Cost of material consumed in production

Sheet1

3 1 50200 Energy consumption
3 1 50300 Consumption of other non-inventory items
3 1 50400 Cost of goods purchased for resale
3 1 51 Services
3 1 51100 Repairs and maintenance
3 1 51200 Travel expenses
3 1 51300 Representation(disallbles,e.g. entertain
3 1 51800 Other services
3 1 52 Personnel costs
3 1 52100 Wages and salaries
3 1 52200 Remuneration of partners & co-op members
3 1 52300 Remuneration of board members
3 1 52400 Compulsory social security insurance
3 1 52500 Additional social security costs
3 1 52600 Sole proprietor's social security costs
3 1 52700 Compulsory social security costs
3 1 52800 Other social security costs
3 1 53 Taxes and fees
3 1 53100 Road tax
3 1 53200 Property tax
3 1 53800 Other indirect taxes and fees
3 1 54 Sundry operating costs
3 1 54100 Net book val.of intang& tang assets sold
3 1 54200 Raw material sold
3 1 54300 Gifts
3 1 54400 Contractual penalties and fines
3 1 54500 Other penalties and fines
3 1 54600 Bad debts written off
3 1 54800 Other operating costs
3 1 55 Depr., reserves & adjust. to op. costs
3 1 55100 Depr. of intang. & tang. fixed assets
3 1 55200 Creation of obligatory reserves
3 1 55400 Creation of other reserves
3 1 55500 Accounting for deferred expenses
3 1 55700 Accum. depr. of adj. to acquired assets
3 1 55800 Creation of adjustments required by law
3 1 55900 Creation of adjustments
3 1 56 Financial costs
3 1 56100 Securities and deposits sold(book value)
3 1 56200 Interest costs
3 1 56300 Foreign exchange rate losses
3 1 56800 Other financial costs
3 1 57 Reserves& adjustments to financial costs
3 1 57400 Creation of reserves (financial)
3 1 57900 Creation of adjustments
3 1 58 Extraordinary costs
3 1 58100 Costs of changing accounting policies
3 1 58200 Financial shortages and damages
3 1 58400 Creation of reserves (etraordinary)

Sheet1

3 1 58800 Other extraordinary costs
3 1 58900 Creation of adjustments (extraordinary)
3 1 59 Income tax cost and transfer accounts
3 1 59100 Inc.tax on ordinary income - due
3 1 59200 Inc. tax on ordinary income - deferred
3 1 59300 Income tax on extraord. income - due
3 1 59400 Income tax on extraord. inc. - deferred
3 1 59500 Supplementary income tax
3 1 59600 Transfer of profit or loss to partners
3 1 59700 Transfer of operational costs
3 1 59800 Transfer of financial costs
3 1 60 Revenues from own outputs & merchandise
3 1 60100 Revenues from own products
3 1 60200 Revenues from services
3 1 60400 Revenues from merchandise
3 1 61 Change in inventory
3 1 61100 Change in work-in-progress
3 1 61200 Change in semi-finished products inventory
3 1 61300 Change in finished products inventory
3 1 61400 Change in livestock inventory
3 1 62 Capitalization
3 1 62100 Capitalized material and goods
3 1 62200 Capitalized intra-company services
3 1 62300 Capitalization of intang. fixed assets
3 1 62400 Capitalization of tangible fixed assets
3 1 64 Sundry operational revenues
3 1 64100 Sales of intang. & tang. fixed assets
3 1 64200 Sale of materials
3 1 64400 Contractual fines and penalties
3 1 64600 Receipt of debts previously written off
3 1 64800 Other operational revenues
3 1 65 Reserves & adjustments to op. revenues
3 1 65200 Accounting for obligatory reserves
3 1 65400 Accounting for other reserves
3 1 65500 Accounting for complex deferred expenses
3 1 65700 Accum. depr. of adj. to acquired assets
3 1 65800 Accounting for adjustments req. by law
3 1 65900 Accounting for adjustments
3 1 66 Financial revenues
3 1 66100 Rev. from sale of securities & deposits
3 1 66200 Interest received
3 1 66300 Foreign exchange rate gains
3 1 66500 Income from financial investments
3 1 66510 Income from intercompany financial inv.
3 1 66520 Income from shares, securities & deposits
3 1 66530 Income from other financial investments
3 1 66600 Income from short-term financial assets
3 1 66800 Other financial revenue
3 1 67 Reserves and adjustments to fin. revenue

Sheet1

3 1 67400 Accounting for reserves
 3 1 67900 Accting for adjustments(i.e.reductions)
 3 1 68 Extraordinary earnings
 3 1 68100 Rev. from changes in accounting policies
 3 1 68400 Release of reserves
 3 1 68800 Other extraordinary earnings
 3 1 68900 Accting for adjstments(i.e. reductions)
 3 1 69 Transfer accounts
 3 1 69700 Transfer of operational revenues
 3 1 69800 Transfer of financial revenues
 3 1 70 Balance sheet accounts
 3 1 70100 Opening balance sheet
 3 1 70200 Closing balance sheet
 3 1 71 Profit and loss account
 3 1 71000 Profit and loss account
 3 1 75 Off-balance sheet accounts
 3 4 1 Summary of Profit & Loss account
 3 4 3 Profit & Loss account (short)
 3 4 5 Profit & Loss account (full)
 3 4 8 Cash Flow
 3 4 13 Cash Flow 1996
 3 5 1 1 Description
 3 5 1 2 Taxible financial results
 3 5 1 3 Accounting financial results
 3 5 1 4 Difference
 3 5 3 1 Identif
 3 5 3 2 Description
 3 5 3 3 Current period
 3 5 3 4 Previous period
 3 5 5 1 Identif
 3 5 5 2 Description
 3 5 5 3 Curent period
 3 5 5 4 Previous period
 3 5 8 1 Identif
 3 5 8 2 Description
 3 5 8 3 Basic amount
 3 5 8 4 Change
 3 5 8 5 Total
 3 5 13 1 Identif
 3 5 13 2 Description
 3 5 13 3 Value
 3 6 1 1 1 Operational revenue
 3 6 1 2 1 Operational expenses
 3 6 1 3 1 -----
 3 6 1 4 1 Operational profit/loss
 3 6 1 5 1
 3 6 1 6 1 Financial revenue
 3 6 1 7 1 Financial expenses
 3 6 1 8 1 -----

3 6 1 9 1 Financial profit/loss
 3 6 1 10 1
 3 6 1 11 1 Extraordinary revenue
 3 6 1 12 1 Extraordinary expenses
 3 6 1 14 1 -----
 3 6 1 15 1 Extraordinary profit/loss
 3 6 1 16 1
 3 6 1 17 1 TOTAL PROFIT/LOSS
 3 6 3 1 2 Sale of goods
 3 6 3 2 2 Cost of goods sold
 3 6 3 3 2 Gross margin
 3 6 3 4 2 Production
 3 6 3 5 2 Sale of own manuf. goods & services
 3 6 3 6 2 Change in inventory of WIP
 3 6 3 7 2 Activation
 3 6 3 8 2 Consumption
 3 6 3 9 2 Material and energy consumption
 3 6 3 10 2 Cost of services
 3 6 3 11 2 Value added
 3 6 3 12 2 Personnel costs
 3 6 3 13 2 Taxes and official fees
 3 6 3 14 2 Other production revenues
 3 6 3 15 2 Other production costs
 3 6 3 16 2 Depreciation of fixed assets
 3 6 3 17 2 Accnting for reserves& time diffn.
 3 6 3 18 2 Creation of reserves & time diffn.
 3 6 3 19 2 Accounting for adjustments (rev.)
 3 6 3 20 2 Accounting for adjustments (exp.)
 3 6 3 21 2 Transfer of operational revenue
 3 6 3 22 2 Transfer of operational expenses
 3 6 3 23 2 Operational profit/loss
 3 6 3 24 2 Financial revenue
 3 6 3 25 2 Financial expences
 3 6 3 26 2 Accounting for reserves (revenue)
 3 6 3 27 2 Creation of reserves for fin. exp.
 3 6 3 28 2 Accounting for adjustments(fin.rev.
 3 6 3 29 2 Accounting for adjustments (fin.exp
 3 6 3 30 2 Transfer of financial revenue
 3 6 3 31 2 Transfer of financial expenses
 3 6 3 32 2 Profit/loss from financial ops.
 3 6 3 33 2 Income tax on ordinary activities
 3 6 3 34 2 - payable
 3 6 3 35 2 - deferred
 3 6 3 36 2
 3 6 3 37 2 Profit/loss from ordin. activities
 3 6 3 38 2 Extraordinary revenues
 3 6 3 39 2 Extraordinary expenses
 3 6 3 40 2 Income tax on extraordinary activ.
 3 6 3 41 2 - payable

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3 6 3 42 2 - deferred
 3 6 3 43 2 Extraordinary profit/loss
 3 6 3 44 2 Profit/loss share to partners
 3 6 3 45 2 Profit/loss for the a/c period
 3 6 3 46 2 Profit/loss before taxation
 3 6 3 99 2 Control number
 3 6 5 1 2 Sale of goods)
 3 6 5 2 2 Cost of goods sold
 3 6 5 3 2 GROSS MARGIN (TRADING)
 3 6 5 4 2 Production
 3 6 5 5 2 Sale of own manuf. goods and serv. servi
 3 6 5 6 2 Chnge in invntor.of W-i-P,semi-fin.ish,
 3 6 5 7 2 Own work capitalised
 3 6 5 8 2 Consupion
 3 6 5 9 2 Material and energy cons. in prod. ducti
 3 6 5 10 2 Cost of services
 3 6 5 11 2 VALUE ADDED
 3 6 5 12 2 Personnel costs
 3 6 5 13 2 Wages and salaries
 3 6 5 14 2 Remuner. of memb. of board of comp. boar
 3 6 5 15 2 Social security
 3 6 5 16 2 Social(i.e. employee welfare) costs
 3 6 5 17 2 Taxes (road tax,property tax, etc.)r ..)
 3 6 5 18 2 Depreciation of fixed assets
 3 6 5 19 2 Rev. from sale of fixed ass. & mat.nd ..
 3 6 5 20 2 Book val.of sold fxd ass. and materrials
 3 6 5 21 2 Accnting for reserves & time diff. eg.
 3 6 5 22 2 Creation of reserves & time diff. reg.
 3 6 5 23 2 Accounting for adjustments ons)
 3 6 5 24 2 Creation of adjustments ions)
 3 6 5 25 2 Other operating earnings
 3 6 5 26 2 Other operating costs
 3 6 5 27 2 Transfer of operational revenue inanc
 3 6 5 28 2 Transfer of operational costs ncial
 3 6 5 29 2 OPERATIONAL PROFIT/LOSS
 3 6 5 30 2 Revenue from securities & deposits
 3 6 5 31 2 Sold securities & deposits sold
 3 6 5 32 2 Income from investments
 3 6 5 33 2 Income from intercompany invstmentss in
 3 6 5 34 2 Incme from other invst. in secrtieses,..
 3 6 5 35 2 Income from other financial invest.ents
 3 6 5 36 2 Income from short term fin. assets sets
 3 6 5 37 2 Release of reserves to fin. revenuelated
 3 6 5 38 2 Creation of reserves for fin. liab.lated
 3 6 5 39 2 Release of adjustments to fin. rev.to
 3 6 5 40 2 Release of adjustments to fin. liabitemts
 3 6 5 41 2 Interest income
 3 6 5 42 2 Interest charges
 3 6 5 43 2 Other financial revenue

Sheet1

3 6 5 44 2 Other financial costs
 3 6 5 45 2 Transfer of financial revenue and
 3 6 5 46 2 Transfer of financial costs
 3 6 5 47 2 PROFIT/LOSS FROM FINANCIAL ACTIVITIES
 3 6 5 48 2 Tax on income from ordinary activities
 3 6 5 49 2 - payable
 3 6 5 50 2 - deferred
 3 6 5 51 2
 3 6 5 52 2 PROFIT/LOSS FROM ORDINARY ACTIVITIES
 3 6 5 53 2 Extraordinary income
 3 6 5 54 2 Extraordinary expenses
 3 6 5 55 2 Tax on income from extraord. activities
 3 6 5 56 2 - payable
 3 6 5 57 2 - deferred
 3 6 5 58 2 EXTRAORDINARY PROFIT/LOSS
 3 6 5 59 2 Profit/loss share trans.to partnersowner
 3 6 5 60 2 PROFIT/LOSS FOR THE A/C PERIOD RIOD
 3 6 5 61 2 Financial result before tax
 3 6 5 99 2 Control number
 3 6 8 1 2 Financial balance at start of a/c period
 3 6 8 2 2 =====
 3 6 8 3 1
 3 6 8 3 2 Net Cash Flow (Z+A.1+A.2)
 3 6 8 4 2 -----
 3 6 8 5 2 Profit
 3 6 8 6 2 -----
 3 6 8 7 2 Adjustment for non-financial operations
 3 6 8 8 2 -----
 3 6 8 9 2 Depreciation of fixed assets
 3 6 8 10 2 Depreciation of adjustment to assets
 3 6 8 11 2 Change in reserves
 3 6 8 12 2 Deferred expenses
 3 6 8 13 2 Accrued expenses
 3 6 8 14 2 Deferred revenue
 3 6 8 15 2 Accrued revenue
 3 6 8 16 2 Exchange rate differences (profit)
 3 6 8 17 2 Exchange rate differences (loss)
 3 6 8 18 2 Estimated accruals - receivable
 3 6 8 19 2 Estimated accruals - payable
 3 6 8 20 2 Change in adjustment to fixed assets
 3 6 8 21 2 Profit/loss from sale of fixed assets
 3 6 8 22 2 Accounting for val.dif.in capital partic
 3 6 8 23 2 -----
 3 6 8 24 2 Adjustment of Current assets
 3 6 8 25 2 -----
 3 6 8 26 2 Change in receivables
 3 6 8 27 2 Change in short-term liabilities
 3 6 8 28 2 Change in inventories
 3 6 8 29 2 Change in short-term financial assets

Sheet1

3 6 8 30 2 =====
 3 6 8 31 1
 3 6 8 31 2 Investment activities (B.1+B.2+B.3)
 3 6 8 32 2 -----
 3 6 8 33 2 Acquisition of fixed assets
 3 6 8 34 2 -----
 3 6 8 35 2 Acquisition of tangible fixed assets
 3 6 8 36 2 Acquisition of intangible fixed assets
 3 6 8 37 2 Acquisition of financial assets
 3 6 8 38 2 -----
 3 6 8 39 2 Revenue from sale of fixed assets
 3 6 8 40 2 -----
 3 6 8 41 2 Rev. from sale of tang.&intang. assets
 3 6 8 42 2 Rev. from sale of financial invesments
 3 6 8 43 2 -----
 3 6 8 44 2 Complex letting
 3 6 8 45 2 -----
 3 6 8 46 2 Revenue from complex letting
 3 6 8 47 2 Expenses resulting from complex letting
 3 6 8 48 2 =====
 3 6 8 49 1
 3 6 8 49 2 Financial activities (C.1+C.2)
 3 6 8 50 2 -----
 3 6 8 51 2 Change in long-term liabilities
 3 6 8 52 2 -----
 3 6 8 53 2 Incr./decr. in long-term debts payable
 3 6 8 54 1
 3 6 8 54 2
 3 6 8 55 2 Increase/decrease in debentures payable
 3 6 8 56 1
 3 6 8 56 2
 3 6 8 57 2 Incr./decr. of other long-term debts
 3 6 8 58 1
 3 6 8 58 2
 3 6 8 59 2 -----
 3 6 8 60 2 Increase/decrease of issued capital
 3 6 8 61 2 -----
 3 6 8 62 2 Issue of new shares and securities
 3 6 8 63 2 Transformation of debentures into shares
 3 6 8 64 2 Gifts and donations received
 3 6 8 65 2 Capitalization of liabilities
 3 6 8 66 2 Loss compensation by partners
 3 6 8 67 2 Rights to dividents and profit shares
 3 6 8 68 2 Payment of issued capital to partners
 3 6 8 69 2 Reduction of own shares
 3 6 8 70 2 Change in funds created from profit
 3 6 8 71 2 =====
 3 6 8 72 2 Difference
 3 6 8 73 2 =====

Sheet1

3 6 8 74 2 Financial balance at end of a/c period
3 6 8 75 2 (P+A+B+C)
3 6 8 76 2 =====
3 6 8 97 2
3 6 8 98 2 Source data for Cash Flow
3 6 8 99 2 -----
3 6 8100 2 Receivab. for subscribed equity capital
3 6 8101 2 Permanent assets
3 6 8102 2 Intangible fixed assets
3 6 8103 2 Tangible fixed assets
3 6 8104 2 Financial investments
3 6 8105 2 Current assets
3 6 8106 2 Reserves
3 6 8107 2 Long-term receivables
3 6 8108 2 Short-term receivables
3 6 8109 2 Financial assets
3 6 8110 2 Cash on hand - end of period
3 6 8111 2 Bank accounts - end of period
3 6 8112 2 Cash on hand - beginning of period
3 6 8113 2 Bank accounts - beginning of period
3 6 8114 2 Short term financial assets
3 6 8115 2 Other assests - temporary asset items
3 6 8116 2 Time differencial
3 6 8117 2 Deferred expenses
3 6 8118 2 Accrued revenue
3 6 8119 2 Foreign currency exchange losses
3 6 8120 2 Estimated receivables
3 6 8121 2 -----
3 6 8122 2 Own capital
3 6 8123 2 Registered capital
3 6 8124 2 Registered capital
3 6 8125 2 Equity issued
3 6 8126 2 Capital funds
3 6 8127 2 Share premium
3 6 8128 2 Other capital funds
3 6 8129 2 Funds from retained profit
3 6 8130 2 Profit/Loss from previous years
3 6 8131 2 Profit/Loss from current year
3 6 8132 2 External resourses
3 6 8133 2 Reserves
3 6 8134 2 Long-term liabilities
3 6 8135 2 Bonds & obligations issued
3 6 8136 2 Short-term liabilities
3 6 8137 2 Bank loans & overdrafts
3 6 8138 2 Long-term bank loans
3 6 8139 2 Current bank credits
3 6 8140 2 Sundry short-term financial assistance
3 6 8141 2 Other liabilities-temp.accounts of liab.
3 6 8142 2 Time differential

Sheet1

3 6 8143 2 Accrued expenses
3 6 8144 2 Deferred revenue
3 6 8145 2 Foreign currency exchange gains
3 6 8146 2 Estimated payables
3 6 13 1 2 Financial balance at start of a/c period
3 6 13 2 2 Cash Flow from main gainful activity
3 6 13 3 2 Prof/Loss from current activ.before tax
3 6 13 4 2 Adjustmest for non-monetary operations
3 6 13 5 2 Reductn fixd assts,recvbls&adj.acq.propt
3 6 13 6 2 Depretiation of permanent assets
3 6 13 7 2 Bad debts written off
3 6 13 8 2 Accum. depr. of adj. to acquired assets
3 6 13 9 2 Change in adjstments, reserves, accruels
3 6 13 10 2 Change in level of adjustments
3 6 13 11 2 Change in level of reserves
3 6 13 12 2 Change in accruels of receiv. and payab.
3 6 13 13 2 Profit/Loss from sale of fixed assets
3 6 13 14 2 Income from dividends and shared profit
3 6 13 15 2 Interest expense & interest received
3 6 13 16 2 Nett cash flow from ops. before tax
3 6 13 17 2 Change in required working capital
3 6 13 18 2 Change in receivables from op.activities
3 6 13 19 2 Chng in shrt-trm liablts from op.actvts
3 6 13 20 2 Change in stock & inventory levels
3 6 13 21 2 Nett cash flow from op.actvts bfr tax
3 6 13 22 2 Interest expense except capital intrst
3 6 13 23 2 Interest received except invstmnt cmpns
3 6 13 24 2 Income tax paid & additnl tax prev.years
3 6 13 25 2 Extraordinary income & expenses
3 6 13 26 2 Nett cash flow from operational activtes
3 6 13 27 2 Cash flow from investmet activities
3 6 13 28 2 Cost of fixed assets acquisition
3 6 13 29 2 Income from sale of fixed assests
3 6 13 30 2 Loans and credits to related persons
3 6 13 31 2 Nett cash flow from investment activties
3 6 13 32 2 Cash flow from financial activities
3 6 13 33 2 Change in level of long-&sht-trm lblties
3 6 13 34 2 Effect of chgs issued cptl on fin.resrss
3 6 13 35 2 Incrs fin.resrvs&equity frm inc.basc.cap
3 6 13 36 2 Share of own capital paid to partners
3 6 13 37 2 Fin. gifts & dotations to own capital
3 6 13 38 2 Settlement of company`s losses
3 6 13 39 2 Direct payments into reserve&other funds
3 6 13 40 2 Dividends paid incl. tax on dividends
3 6 13 41 2 Dividends & profit share received
3 6 13 42 2 Net cash flow related to activities
3 6 13 43 2 Nett increase/decrease of fin. resourses
3 6 13 44 2 Financial balance at end of a/c period