

Mattle | Helbling | Pfaff

Chart of accounts for education and SME



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1	ASSETS	2	LIABILITIES AND EQUITY
10	Current assets	20	Current liabilities
100	Cash and cash equivalents	200	Trade creditors / Accounts payable
1000	Cash on hand	2000	Trade creditors / Accounts payable
1020	Cash at bank (incl. Postfinance)	2030	Prepayments received
1045	Credit cards / debit cards		
106	Current assets with a stock exchange price	210	Current interest-bearing liabilities
1060	Securities (with stock exchange price)	2100	Bank borrowings and overdrafts
1069	Accumulated valuation adjustments on securities	2120	Liabilities from finance leasing transactions
110	Trade receivables / Accounts receivable	2140	Other current interest-bearing liabilities
1100	Trade receivables / Accounts receivable	220	Other current liabilities
1109	Accumulated value adjustments on trade receivables	2200	VAT owed
114	Other current receivables	2201	VAT according to VAT report
1140	Advances and loans	2206	Withholding tax owed
1149	Accumulated value adjustments on advances and loans	2208	Direct taxes
1170	Input Tax VAT on cost of materials, goods, services, energy	2209	Tax at source on wages and salaries owed / Withholding tax on ...
1171	Input Tax VAT on investments and other operating costs	2210	Other current liabilities (non-interest-bearing)
1176	Withholding tax receivable	2269	Dividends payable
1179	Tax at source on wages and salaries receivable / Withholding tax on ...	2270	Social security and pension funds owed
1180	Receivables from social security and pension funds	230	Deferred income and accrued expenses
1190	Other current receivables	2300	Deferred income and accrued expenses
1199	Accumulated value adjustments on other current receivables	2330	Short-term provisions
120	Inventories and non-invoiced services		
1200	Inventories	24	Non-current liabilities
1250	Goods in consignment	240	Long-term interest-bearing liabilities
1260	Finished goods	2400	Bank borrowings and overdrafts
1270	Unfinished goods	2420	Liabilities from finance leasing transactions
1280	Non-invoiced services	2430	Debentures
130	Accrued income and prepaid expenses	2450	Loans
1300	Accrued income and prepaid expenses	2451	Mortgages
14	Non-current assets	250	Other long-term liabilities
140	Financial assets	2500	Other long-term liabilities (non-interest bearing)
1400	Securities	260	Provisions and similar items required by law
1409	Accumulated value adjustment on securities	2600	Long-term provisions
1440	Loans		
1441	Mortgages	28	Shareholder's equity
1449	Accumulated value adjustment on loans and mortgages	280	Basic, shareholder or foundation capital
148	Shareholdings	2800	Basic, shareholder or foundation capital
1480	Shareholdings	290	Reserves and retained earnings, own capital shares and disposable profit
1489	Accumulated value adjustments on shareholdings	2900	Statutory capital reserve
150	Movable tangible fixed assets	2950	Statutory retained earnings
1500	Machinery	2955	Revaluation reserve
1509	Accumulated depreciation and value adjustments on machinery	2960	Voluntary retained earnings
1510	Equipment and facilities	2965	Own capital shares as negative items
1519	Accumulated depreciation and value adjustments on equipment and facilities	2970	Profit carried forward or loss carried forward as negative item
1520	Office equipment (incl. ICT)	2979	Annual profit or loss as negative items
1529	Accumulated depreciation and value adjustments on office equipment (incl. ICT)		
1530	Vehicles		
1539	Accumulated depreciation and value adjustments on vehicles		
1590	Other movable tangible assets		
1599	Accumulated depreciation and value adjustments on other movable tangible assets		
160	Immovable tangible fixed assets		
1600	Land and buildings		
1609	Accumulated depreciation and value adjustments on land and buildings		
170	Intangible assets		
1700	Patents, know-how, licences, trademarks, rights, development costs		
1709	Accumulated depreciation and value adjustments on patents, knowhow, licences, trademarks, development costs		
1770	Goodwill		
1779	Accumulated depreciation and value adjustments on goodwill		
180	Non-paid up basic, shareholder or foundation capital		
1850	Non-paid up basic, shareholder or foundation capital		

Cash Flow Statement

3 NET PROCEEDS FROM SALES OF GOODS AND SERVICES

3000	Revenues from sales of products (manufacturing)
3200	Revenues from sales of goods (trade)
3400	Revenues from services
3600	Other operating income
3700	internal production of tangible fixed assets
3710	Internal consumption
3800	Reduction in revenues
3805	Losses from bad debts, changes in value adjustments on trade receivables
3809	VAT net tax rate
3860	Changes in warranty provision
3900	Changes of inventories of finished goods
3901	Changes of inventories of unfinished goods
3940	Changes of inventories of non-invoiced services

4 COST OF MATERIAL, GOODS, SERVICES AND ENERGY COSTS

4000	Cost of raw materials (manufacturing)
4200	Cost of materials (trade)
4400	Cost of purchased services
4500	Energy costs for the production

5 STAFF COSTS

5000	Wages and salaries
5700	Social securities and pension funds expenses
5800	Other staff expense
5900	Purchased services expense

6 OTHER OPERATING EXPENSES, DEPRECIATIONS AND VALUE ADJUSTMENTS, FINANCIAL RESULT

6000	Rent and associated expenses
6100	Maintenance and repair expenses, replacement of movable tangible assets
6105	Leasing expense for movable tangible assets
6200	Vehicle and transportation expenses
6260	Leasing expense and rental of vehicles
6300	Insurance expense
6400	Energy and disposal expenses
6500	Administrative expense
6570	IT and computing expenses, including leasing
6600	Advertising expense
6700	Other operational expense
6800	Depreciation and value adjustments on capital assets items
6900	Financial expense
6950	Financial income

7 PROFIT AND LOSS FROM NON-CORE BUSINESS

7000	Non-core business revenues
7010	Non-core business expenses
7500	Revenues from operational real estate
7510	Expenses from operational real estate

8 NON-OPERATIONAL, EXTRAORDINARY, NON-RECURRING OR PRIOR-PERIOD EXPENSES AND INCOME

8000	Non-operational expense
8100	Non-operational income
8500	Extraordinary, non-recurring or prior-period expense
8510	Extraordinary, non-recurring or prior-period income
8900	Direct taxes

9 ACCOUNTS

9200	Annual profit or annual loss
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Possible structure of a cash flow statement with fund "cash" and "cash flow indirect" based on the Chart of accounts for education and SME.

+/-	Annual profit (+) or annual loss (-)
+/-	Depreciation, valuation adjustments (+) and write-up (-) on non-current assets
+/-	Creation (+) and reversal (-) of provisions
+/-	Decrease (+) and increase (-) in value of current assets with stock exchange price
+/-	Decrease (+) or increase (-) of trade receivables / accounts receivable
+/-	Decrease (+) or increase (-) of current receivables
+/-	Decrease (+) or increase (-) of inventories and non-invoiced services
+/-	Decrease (+) or increase (-) of accrued income and prepaid expenses
+/-	Increase (+) or decrease (-) of trade creditors / accounts payable
+/-	Increase (+) or decrease (-) of current liabilities
+/-	Increase (+) or decrease (-) of deferred income and accrued expenses
+/-	Capital loss (+) and capital gain (-) on sale of non-current assets
+/-	Other non-fund effective expenses (+) and revenues (-)
=	Cash flow from operating activities
-	Investments in financial assets
+	Divestments in financial assets
-	Investments in shareholdings
+	Divestments in shareholdings
-	Investments in movable tangible fixed assets
+	Divestments in movable tangible fixed assets
-	Investments in immovable tangible fixed assets
+	Divestments in immovable tangible fixed assets
-	Investments in intangible assets
+	Divestments in intangible assets
=	Cash flow from investing activities
+/-	Borrowing (+) or amortisation (-) of current and non-current financial liabilities
-	Profit distributions
+/-	Increase (+) or decrease (-) of capital
+/-	Purchase (+) or sale (-) of own capital shares
=	Cash flow from financing activities
=	Increase or decrease in cash
	Change in cash and cash equivalents
+	Cash and cash equivalents at the beginning of the period
-	Cash and cash equivalents at the end of the period
=	Increase or decrease in cash and cash equivalents

Note by the authors:

Individual accounts can be omitted and/or others can be added from the Schweizer Kontenrahmen KMU, but the structure must remain the same.

In case of further questions regarding the charts of accounts for education and SME or questions such as regarding the notes to the financial statements, appropriation of profits, interim financial statements, it is recommended to consult the Schweizer Kontenrahmen KMU.

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Balance Sheet

ASSETS
Cash and cash equivalents
Current assets with a stock exchange price
Trade receivables / Accounts receivable
Other current receivables
Inventories and non-invoiced services
Accrued income and prepaid expenses
Total Current assets
Financial assets
Shareholdings
Movable tangible fixed assets
Immovable tangible fixed assets
Intangible assets
Non-paid up basic, shareholder or foundation capital
Total Non-current assets
Total Assets
LIABILITIES AND EQUITY
Trade creditors / Accounts payable
Current interest-bearing liabilities
Other current liabilities
Deferred income and accrued expenses
Total Current liabilities
Long-term interest-bearing liabilities
Other long-term liabilities
Provisions and similar items required by law
Total Non-current liabilities
Total Liabilities
Basic, shareholder or foundation capital, if applicable separately according to participation classes
Statutory capital reserves
Statutory retained earnings
Voluntary retained earnings
Own capital shares as negative items
Profit carried forward or loss carried forward as negative items
Annual profit or annual loss as negative items
Total Shareholders' equity
Total Liabilities and Equity

Profit and loss account

Total cost method / Cost of sales method
+ Net proceeds from sales of goods and services
+/- Changes in inventories of unfinished and finished goods and in non-invoiced services
= Operating revenue from goods and services
- Costs of materials, goods and services
= Gross profit after costs of materials, goods and services
- Staff costs
= Gross result after staff costs
- Other operational costs
= Earnings before interest, taxes, depreciation and amortization ("EBITDA")
- Depreciation and valuation adjustments on capital assets items
= Earnings before interest and taxes ("EBIT")
- Financial expense
+ Financial income
= Earnings before taxes ("EBT")
+/- Profit and loss from non-core business
- Non-operational costs
+ Non-operational income
- Extraordinary, non-recurring or prior-period costs
+ Extraordinary, non-recurring or prior-period income
= Annual profit or annual loss before taxes
- Direct taxes
= Annual profit or annual loss



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