

2017 SVENSK REDOVISNING

THE ACCOUNTING MANUAL

EN PRAKTISK HANDBOK I REDOVISNING MED UTFÖRLIGA ANVISNINGAR, TIPS OCH RÅD. HANDBOKEN INNEHÅLLER DEN SVENSKA KONTOPLANEN MED UTFÖRLIGA INSTRUKTIONER, K2-REGLER, EXEMPEL PÅ BOKFÖRING AV OLIKA TRANSAKTIONER M.M.

BAS
inte bara en kontoplan

BAS Manual 2010

Accounting Plan
and detailed instructions

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Foreword

Since its introduction in 1976, the BAS Accounting Plan has become the leading chart of accounts in Sweden and is now used by the vast majority of Swedish companies, large and small. A number of industrial sector organisations have developed tailored versions, which is also the case for central and local government bodies.

The BAS Accounting Plan is continuously updated and improved. The latest edition was issued in spring 2010.

Experience from earlier editions has shown that there is great interest in the English version of BAS among, for example, Swedish enterprises with non-Swedish subsidiaries that use the BAS Accounting Plan and consequently need to have it available in English. The English version is also of value for non-Swedish parent companies with subsidiaries in Sweden.

In the translation IASB terminology has been used as far as possible.

Stockholm in April, 2010

The BAS organisation

Peter Nilsson

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Contents

I. Introduction 9

- New in BAS 2010 11
- Organisation of the BAS activities 13
- From BAS Accounting Plan to BAS Concept 15
- Basic principles of the BAS Accounting Plan 16
- Basic Schedule of the BAS Chart of Accounts 17
- Chart of accounts structure 18
- Reading instructions 22
- Current recording of transactions 28

II. BAS Chart of Accounts 37

- 1 Assets 39
- 2 Equity and liabilities 42
- 3 Operating income/revenue 46
- 4 Cost of goods, materials and certain sub-contract work 47
- 5-6 Other external operating expenses/costs 48
- 7 Personnel costs, depreciation etc. 51
- 8 Financial and other income and expenses 55

III. Instructions for the account classes 59

- Composition of the coding instructions 61
- 1 Assets 63
- 2 Equity and liabilities 169
- 3 Operating income/revenue 247
- 4 Cost of goods, materials and certain sub-contract work 275
- 5-6 Other external operating expenses/costs 289
- 7 Personnel costs, depreciation etc. 351
- 8 Financial and other income and expenses 401

IV. Annual report, annual closing and period closing 439

- Link between the accounts in BAS and the items in the balance sheet and income statement 441
- Rules and principles for preparing the annual report and annual closing 447
- Accruals accounting in current recording of transactions 450

V. Areas for further study 459

- Accounting for exchange differences 461
- Use of the Accounting Plan for different types of enterprise 462
- Group companies and associated companies 465
- Accounting in service companies 467

Appendix 476

Swedish generally accepted accounting principles 476

Key word index 483

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2011 års version ges ut i början av maj.

1 Assets

Account class structure

Account class 1 covers all the assets of the company, divided into two main groups – fixed assets and current assets. The total book value of a company's assets is called the balance sheet total.

Fixed assets include:

- Intangible fixed assets (account group 10)
- Tangible fixed assets: land and buildings, machinery and equipment (account groups 11 and 12)
- Financial fixed assets (account group 13).

Current assets include:

- Inventories, products in progress and work in progress (account group 14)
- Accounts receivable – trade (account group 15)
- Other current receivables (account group 16)
- Prepaid expenses and accrued income (account group 17)
- Short-term investments (account group 18)
- Cash and bank (account group 19).

Annual closing/annual report

There are some relaxation rules in ÅRL for small enterprises as regards preparation of annual accounts. Larger companies must, however, disclose more information in their annual reports.

Large enterprises must attach a cash flow statement to their annual accounts. Limited companies must appoint an authorized public accountant or an approved public accountant who has passed an examination of professional competence.

The obligation to prepare a cash flow statement and appoint an authorized public accountant may also be based on other criteria.

According to BFN R9 on reporting by segment, any independent industry segment should be disclosed, for example if the assets of the segment constitute an essential part of the company's total assets. BFN has stated a benchmark of 10 per cent. See also the introduction to account class 3. BFN R 9 must be applied by non-listed large enterprises and groups that do not apply RR 32:05. Nor is BFN R 9 to be applied by companies that have opted to apply RR 25.

Fixed assets

ÅRL contains mandatory provisions concerning the classification of fixed assets into intangible, tangible and financial fixed assets.

Government grants or government support referring to acquisition of fixed assets shall normally reduce the cost of acquisition of the asset and will also

reduce the annual depreciation. The gross amounts should be disclosed in the notes.

Current assets

According to ÅRL, current assets should be split into inventories, current receivables, short-term investments and cash and bank balances. These sub-headings must always be disclosed on the balance sheet.

Contributions and financial support for acquisition of current assets shall normally reduce the cost of acquisition of the asset.

10 Intangible fixed assets

This account group covers intangible fixed assets and rights that have been acquired externally or, in certain cases, internally by the company. This group of fixed assets includes patents, rights of tenancy, computer software, copyright, films, recipes, franchising agreements and goodwill.

When may an intangible asset be recorded as an asset?

According to RR 15, an intangible asset may be recorded as a fixed asset if the asset is identifiable, controlled by the company and it is probable that future economic benefits will flow to the company. It must also be possible to measure the cost of acquisition reliably. The documentation for the calculation must be carefully substantiated and retained. BFN R1 has no definition of assets, and therefore the definition in RR 15 can also serve as guidance for enterprises that apply BFN standards.

- ÅRL Chapter 4, section 2, on when an intangible asset may be recognised on the balance sheet
- RR 15 Intangible assets p. 8–22 on recognition of an intangible asset
- RFR 2.3 p. 68 on recognition related to development costs
- 🌐 IAS 38 p. 9–24 on recognition of an intangible asset
- IFRIC 12 on service concession arrangements

Initial measurement of cost of acquisition

Intangible assets are initially recorded at cost of acquisition on the balance sheet. The cost of acquisition of an acquired asset consists mainly of the purchase price and other direct purchase costs.

ÅRL Chapter 4, section 3, on cost of acquisition

BFN R1 Accounting for research and development costs p. 11 on costs of R&D work

- RR 15 Intangible assets p. 23–35 on cost of acquisition of an acquired intangible asset
- RR 15 Intangible assets p. 53–55 on cost of acquisition of an internally generated intangible asset
- 🌐 IAS 38 p. 25–41 and 44–47 on cost of an acquired intangible asset
- 🌐 IAS 38 p. 65–67 on cost of an internally generated intangible asset

Subsequent expenditure

Subsequent expenditure may be capitalised if the expenditure increases the value of the asset.

- ÅRL Chapter 4, section 3, paragraph five on value-adding improvements
- RR 15 Intangible assets p. 60–62 on subsequent expenditure
- 🌐 IAS 38 p. 42–43 and 68–71 on subsequent expenditure

Write-downs

Write-downs are carried out if fair value is lower than cost of acquisition and this impairment loss is expected to be lasting. Write-downs are expensed immediately and it is therefore not possible to set off a write-down against a revaluation surplus, see posting instructions to account group 77 Write-downs and reversed write-downs.

If a write-down is no longer required it must be reversed.

- ÅRL Chapter 4, section 5 on write-downs
- RR 15 Intangible assets p. 82–87 on write-downs
- RR 17 Write-downs
- 🌐 IAS 38 p. 111 on impairment of assets
- 🌐 IAS 36 on impairment of assets

Amortisation

The depreciable amount of an intangible fixed asset (normal cost of acquisition) must be allocated according to a systematic plan over the useful life of the asset. Unless it can be shown otherwise, an intangible fixed asset's useful life is a maximum of five years (ÅRL) and other than in rare cases it may not exceed 20 years (RR 15 p. 67–68). The chosen amortisation method shall reflect how the assets deteriorate in value. Amortisation is recorded in account 7810 Amortisation of intangible fixed assets.

- ÅRL Chapter 4, section 4 on amortisation/depreciation
- RR 15 Intangible assets p. 64–75 on amortisation of intangible fixed assets
- RFR 2.3 p. 8 on amortisation of non-current assets held for sale
- RFR 2.3 p. 66 on amortisation
- 🌐 IAS 38 p. 97–99 on amortisation of intangible fixed assets

Revaluation

An intangible fixed asset in a limited company or an economic association that has a reliable and permanent value that materially exceeds the carrying amount may be revalued up to a maximum of this higher value. The revaluation surplus must either be used to increase share capital or to be transferred to a revaluation reserve (see account 2085 Revaluation reserve). The revaluation surplus increases the value of the asset and must be amortised over the remaining useful life of the asset.

ÅRL Chapter 4, sections 6–8 on revaluation

RFR 2.3 p. 65 and 69 on revaluation

Posting in BAS

Subsequent to acquisition, intangible fixed assets are recorded at cost of acquisition (10x0–10x8) less accumulated amortisation (10x9). Amortisation for the year is debited to account 7810 Amortisation of intangible fixed assets. Write-downs are deducted but there are no accounts for accumulated write-downs in BAS. However, it may be suitable to put these on level 10x8, both to facilitate possible reversals of write-downs and also with respect to disclosure requirements in the annual closing/annual report (see below). Revaluations are debited to the respective account (10x0–10x7) and credited to account 2085 Revaluation reserve.

Annual closing/annual report

There are disclosure requirements in the annual closing as well as in the annual report for each type of intangible fixed asset, concerning amortisation method used and useful life/amortisation percentage used.

The notes in the annual closing/annual report shall include the following information for each asset type:

Annual report

- Opening cost of acquisition
- Acquisitions
- Cost of acquisition of sold or scrapped assets
- Write-downs for the year
- Reversed write-downs
- Accumulated write-downs
- Revaluation for the year
- Reversal of revaluation
- Accumulated revaluation
- Amortisation for the year
- Accumulated amortisation on sold or scrapped assets
- Accumulated amortisation
- Adjustments of write-downs, revaluations and amortisation reported in previous years
- Transfers between classes of assets.

Annual closing

- Cost of acquisition
- Write-downs for the year
- Accumulated write-downs
- Amortisation for the year
- Accumulated amortisation

According to ÅRL, both the annual closing and the annual report must include an explanation if useful life exceeds five years. According to RR, if useful life exceeds 20 years the annual report must disclose the reasons for deviating from the RR benchmark of 20 years and describe the factors that were of sig-

nificant importance when useful life was assessed. There are further disclosure requirements in RR 15.

- RR 15 Intangible assets p. 93–101 on disclosure requirements
- RFR 2.3 p. 9 on disclosure requirements for non-current assets held for sale (IFRS 5)
- RFR 2.3 p. 70 on disclosure requirements
- 🌐 IAS 38 p. 118–128 on disclosure requirements

Companies involved in research and development activities must disclose information about these activities in the administration report if the R&D costs are significant for the company.

Internally generated goodwill and similar may never be capitalised.

Taxes and charges

Amortisation of intangible fixed assets for tax purposes is subject to the same rules as are applicable to machinery and equipment. See also instructions to account group 12.

Reporting in the income statement

Licensing fees and royalty income are recorded in account group 39 unless they are the company's main income. If so the income is recorded in account groups 30–34.

- RR 11 Revenue p. 29–30, 33–34
- BFNAR 2003:3 Accounting for income
- BFN U 88:13 Accounting for development capital – royalties
- 🌐 IAS 18 p. 29–30, 33–34

Laws and standards

ÅRL Chapter 4, section 1 on the definition of fixed assets

ÅRL Chapter 4, section 2 on the definition of intangible fixed assets

ÅRL Chapter 4, section 3 on cost of acquisition of fixed assets

ÅRL Chapter 4, section 4 on depreciation of fixed assets

ÅRL Chapter 4, section 5 on write-down of fixed assets

ÅRL Chapter 4, sections 6–8 on revaluation of fixed assets

ÅRL Chapter 5, section 3 on disclosure of cost of acquisition, depreciation and write-downs

BFL Chapter 6, section 7 on disclosure of cost of acquisition, depreciation and write-downs

BFN R 1 Accounting for research and development

! BFN R 5 Accounting for government grants

BFN U 88:12 Accounting for film production costs

BFN U 88:13 Accounting for development capital – royalties

BFNAR 2003:1 Fixed assets register

- ! BFNAR 2003:3 Accounting for income p. 40–41
- RR 1:00 Consolidated accounts
- RR 11 Revenue p. 29–30, 33–39
- RR 15 Intangible assets
- RR 17 Write-downs
- RFR 2.3 p. 45 on disclosure of capitalised borrowing costs
- RFR 2.3 p. 46 on accounting for borrowing costs
- RFR 2.3 p. 67 on disclosure requirement related to amortisation
- URA 9 Intellectual capital
- URA 39 Accounting for website costs
- ⊗ IAS 1 p. 54 c on presentation of financial statements
- ⊗ IAS 38 on intangible assets
- ⊗ IAS 36 on impairment of assets
- ⊗ IAS 18 on revenue
- ⊗ IFRS 3 on business combinations
- ⊗ IFRS 6 on exploration for and evaluation of mineral resources
- ⊗ IFRIC 4 on determining whether an arrangement contains a lease

1010 Capitalised expenditure

i Contents of the account

This account is debited with capitalised expenditure for research and development, computer software and similar items that may be capitalised as assets. Expenditure may only be capitalised as an asset if it has a significant value for the company in the future. Capitalised expenditure can be either external or generated internally within the enterprise. If the enterprise uses the income statement classified by nature of expense, the amount attributable to internally generated work is credited to account group 38 Own work capitalised. The effect of that transaction is to neutralise the costs recorded gross in the income statement but attributable to capitalised assets.

When necessary, the account may be divided into the following sub-accounts:

1011 Capitalised expenditure for research and development

This account is debited with capitalised expenditure for research and development (R&D). Such expenditure may in certain cases be capitalised on the balance sheet. The determining factor is whether the expenditure is considered to be of significant value to the company in the following years. Capitalised expenditure may not exceed the total sum of additional income or cost savings expected from these R&D-activities.

According to RR 15 p. 42 expenditure for research must be expensed. Development expenses do not need to be capitalized in the legal entity but can be expensed directly.

If the company uses the income statement classified by function of expense, such expenditure should, according to FAR SRS, be disclosed as a separate function in R&D-intensive companies.

1012 Capitalised expenditure for software

This account is debited with expenditure for developing computer software intended for resale to users or for developed and customised computer systems for own use. Expenditure for standardised programs, which in practice constitutes a usufruct, may also in certain cases be capitalised. Acquired standard software that has been adapted for the company as well as development of tailor-made software may have a future substantial value for the company and the expenditure for these may therefore be capitalised. If the expenditure is expensed, then account 5420 Software is used. Expenditure for computers and other hardware is debited to account 1250 Computers.

Accumulated write-downs of capitalised expenditure are recorded as an adjusting entry in account

1018 Accumulated write-downs of capitalised expenditure

Accumulated amortisation of capitalised expenditure is recorded as an adjusting entry in account

1019 Accumulated amortisation of capitalised expenditure

T Contra accounts

- 1080 Projects in progress and advance payments for intangible fixed assets
- 2085 Revaluation reserve
- 3800 Own work capitalised
- 7710 Write-downs of intangible fixed assets
- 7760 Reversed write-downs of intangible fixed assets
- 7810 Amortisation of intangible fixed assets

X Items not to be posted in the account

Computers, expenditure for hardware → 1250

Computers, short-term equipment → 5420

Training → 7610

! Please note

Company formation costs may not be capitalised.

Expenditure for training cannot as a rule be capitalised since the company has no control over how long employees (and management) will stay in the company.

Nor is expenditure on building up customer relations and customer loyalty possible to capitalise, since the company has neither legal nor other possibilities of “securing” such expenditure for the future or “controlling” customers.

⇒ Related accounts

- 2150 Accumulated excess depreciation
- 3970 Capital gains on sale of intangible and tangible fixed assets
- 7970 Losses on sale of intangible and tangible fixed assets
- 8850 Changes in excess depreciation

Annual closing/annual report

Expenditure capitalised during the year must be subject to amortisation according to plan in connection with the preparation of the annual closing/annual report, unless amortisation has been on a current basis over the year. If the expenditure can be regarded as arising successively over the year, the first year's amortisation may be made at half the annual amortisation according to plan.

The balance of the account is included in the item "Capitalised expenditure for research and development and similar work" under the heading "Intangible fixed assets".

§ Laws and standards

ÅRL Chapter 4, Sections 4–8 on valuation of fixed assets

BFN U 88:15 Accounting for development of computer programs for resale etc.

BFN U 88:16 Accounting for development of computer programs for internal use

BFN R1 Accounting for research and development

RR 15 Intangible assets

RFR 2.3 p. 97 on accounting for web site costs

- ⊗ IAS 38 p. 42–43 and 54–62
- ⊗ IAS 38 p. 67 on components of the cost of internally generated intangible assets that are not to be capitalised
- ⊗ IAS 38 p. 69–71 on expenditures recognised as expense when incurred
- ⊗ IAS 38 p. 9
- ⊗ IAS 38 p. 97–99
- ⊗ SIC 32 Intangible Assets – Web Site Costs

1020 Concessions etc.

i Contents of the account

This account is debited with concession rights, i.e. the right to run certain operations, franchising rights and usufructs, for example rights to literary and musical works.

Accumulated write-downs of concessions are recorded as an adjusting entry in account

1028 Accumulated write-downs of concessions etc.

Accumulated amortisation of concession rights is recorded as an adjusting entry in account

1029 Accumulated amortisation of concessions etc.

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Key word index

Figures in bold and italics in the right column refer to pages in the book.
Remaining figures refer to account number.

A

Accountancy services		6530
Accounting for assets		463
Accounting for equity		463
Accounting for liabilities		463
Accounting for untaxed reserves		464
Accounting plan for different types of enterprise		462
Accounting plans in general		15
Accounts payable	trade	2440, 2441, 2460, 2470
	associated companies	2470
	group companies	2460
	not entered in subsidiary ledger	2448
	other group companies	2463
	parent company	2461
	subsidiaries	2462
Accounts receivable	trade	15, 1510, 1511
	associated companies	1570
	associated companies not entered in sales ledger	1578
	group companies	1560
	group companies not entered into sales ledger	1568
	not entered in sales ledger	1518
	other group companies	1563
	parent company	1561
	subsidiaries	1562
Accruals accounting in current recording		439
Accrued contractual costs		2980
Accrued contractual social security contributions		2950
Accrued	expenses	453
	expenses and deferred income	29
	expenses and deferred income, other	2999
	holiday pay	2920, 2921
	income from agreements	1780
	income not yet invoiced	1620
	interest payable	2960
	interest income	1760
	pay and profit shares	7019
	pay and profit shares to managers	7229
	pay and profit shares to white-collar employees	7219
	pension costs	2930
	pension payments	2931
	rental income	1750
	statutory social security and other contributions	2940
	yield tax on pension funds	7550
	yield tax on pension costs	2944
	wages and salaries	2910
	wages and salaries, other	2919
Accrued expenses		453

Accumulated amortisation of	capitalised expenditure	1019
	concessions etc.	1029
	goodwill	1079
	licences	1049
	patents	1039
	renting rights	1069
	trademarks	1059
Accumulated depreciation on	buildings	1119
	cars and other transport equipment	1249
	computers	1259
	equipment and tools	1229
	fixtures and fittings	1239
	land improvements	1159
	leased assets	1269
	machinery and equipment	1219
	other tangible fixed assets	1299
	plant and machinery	1219
Accumulated excess amortisation of intangible fixed assets		2151
Accumulated excess depreciation		2150
Accumulated excess depreciation	on buildings and land improvements	2152
	on machinery and equipment	2153
Accumulated write-downs of	capitalised expenditure	1018
	concessions etc.	1028
	long-term receivables from associated companies	1348
	long-term receivables from group companies	1328
	other long-term receivables	1389
	participations in associated companies	1338
	participations in group companies	1318
	trademarks	1058
Accumulated write-downs of	buildings	1118
	cars and other transport equipment	1248
	computers	1258
	equipment and tools	1228
	fixtures and fittings	1238
	goodwill	1078
	land improvements	1158
	licenses	1048
	other tangible fixed assets	1298
	plant and machinery	1218
	renting rights	1068
Acquisition value of securities sold		4981
Activity support received		4733
Actual warranty costs		6362
Additional cash remuneration		7310
Administration charges and credit insurance premiums		7470
Administration costs		64
Advance payments for	intangible fixed assets	1088
	land and buildings	1188
	machinery and equipment	1288
Advance payments for goods and services		1480
Advance payments to suppliers, other		1489
Advances from customers		2420
Advances from customers, other		2429
Advances, other		1613
Advertisements		5910
Advertising		5910, 5920, 5930, 5950, 5970, 5980,

	5990
Advertising and PR	59
Advertising and PR (control account)	5900
Advertising and PR expenses, other	5990
Advertising contributions given	5990
Advertising contributions received	3996
Advertising gifts	5960
Advertising matter and direct marketing	5930
Advertising tax	2661
Advisory services, from auditor	6422
Aircraft	1247
Allocation to expansion funds	2050
Allowance for mandatory work clothing	7350
Amortisation of	
capitalised expenditure	1019, 7811
concessions	1029, 7812
licences	1049, 7814
patents	1039, 7813
renting rights	1069, 7816
trademarks	1059, 7815
Animals, fixed assets	1292
Annual and interim reports	6440
Annual closing and annual report	439
Annual general meeting	6450
Annual general meeting/Annual general meeting of an association	6450
Annual report	6530, 439
Anticipated bad debt losses	6352
Apprentices	70
Appropriations, other	8890, 8899
Assets in the form of prepaid expenses	1770
Associated companies	1330, 465
Association fees	6980
Association fees, non tax-deductible	6982
Association fees, tax-deductible	6981
A-tax	1630
Attachment of earnings	2750
Audit	6421
Audit fee, estimated	2992
B	
Bad debt losses	6350
Balance sheet	441
Bank	
accounts	1920-1940
guarantees	6080
overdraft 1	2331
overdraft 2	2332
overdraft facilities	2330
overdraft facility granted 1	2335
overdraft facility granted 2	2336
overdraft facility utilised 1	2331
overdraft facility utilised 2	2332
Banking costs	6570
Bankruptcy	1515, 1520, 161x-169x, 6351, 6380
BAS Concept	15
BAS Ratios	15
Basic principles of the BAS Accounting Plan	16
Basic Schedule of the BAS Chart of Accounts	17

Benefits		73, 7300, 7380, 7389, 7390, 7530
Benefits	free car	7385
	free housing	7381
	free meals	7382
	free or subsidised work clothing	7384
	free travel to and from the work place	7383
	other	7389
	subsidised interest	7386
	subsidised meals	7382
	tax-exempt	73
Bills payable		2492
Bills receivable		1520
Blocked accounts		1974
Board and lodging		5830
Board and lodging	abroad	5832
	Sweden	5831
Boats		1247, 5670
Bond and debenture loans		2310
Bonds		1354, 1820
Bonus issue		2081, 2082
Bonuses		37, 47, 2823, 3730, 4730, 4780
Bonuses from insurance companies		7418
Bonuses to managers		7222
Bookkeeping crimes		37
Building equipment		1222
Buildings		1110
	and land	11
	excess depreciation	2150
	on freehold land	1111
	on leasehold land	1112
Buildings, replacement reserve		2160, 8862
Business entertaining		6070
Business entertaining	non tax-deductible	6072
	tax-deductible	6071
	allowance	7370
Business travel		5800, 5810, 5820, 5830, 5890
Bye-law reserve		2066
C		
Cables		6230
Capital contribution for the year		2017
Capital gain		3970, 8020, 8120, 8220, 8350
Capital gain from sale of	participations in associated companies	8120
	intangible and tangible fixed assets	3970
	intangible fixed assets	3971
	land and buildings	3972
	machinery and equipment	3973
	participations in group companies	8020
	securities and long-term receivables,	
	other companies	8220
	short-term investments	8350
Capitalisation issue	associated companies	8116
	economic associations, associated companies	1336

	economic associations, group companies	1316
	economic associations, other companies	1356
	group companies	8016
	other companies	8216
Capitalised expenditure		1010, 7810
	expenditure for research and development	1011
	expenditure for software	1012
Capitalised interest		8480
Car hire, costs for		5820
Cars		1241
Cars and other transport equipment		1240
Cash		1910
	advances and bank discounts	1612
	in hand	19
	remuneration	3731, 4080, 4730
	remuneration and benefits in kind, other	1910
	transactions	7310, 7510
Catalogues		7390, 7399
Catalogues, price lists etc.		1910
Certificates of deposit		5930
Change in accrued	holiday pay provision	6010
	holiday pay provision, managers	1950
	holiday pay provision, white-collar employees	7090, 7290
Change in difference between book and actual pension provision		7292
Change in inventories of	finished goods	7291
	goods for resale	8891
	products in progress	1459, 4950
	products in progress, own production	1469, 4960
	products in progress, purchased	1449, 4940
	raw material inventories	4932
	semi-finished products, own production	4931
	supplies and consumables	1419, 4910
	work in progress	1439, 4930
Change in inventory of securities		1429, 4920
Change in inventory reserve		1479, 4970
Change in pension fund		4980
Change in pension provision		8896
Change in replacement reserve		7440
Change in staff fund		7420
Change in tax allocation reserve		8860
Change in untaxed revenue		8860
Change in warranty provision		7670
Changes in excess depreciation	buildings and land improvements	8810
	intangible fixed assets	8880
	machinery and equipment	6361
Chart of accounts structure		8852
Chimneys		8851
Chimney-sweeping		8853
Classification into account groups		18
Classification into accounts		19
Cleaning		5060, 5160, 5061, 5161

Cleaning and refuse collection		5060, 5160
Cleaning of premises		5060
Clearing account for	client funds	2830
	factoring and pledged contractual receivables	2810
	for third parties	2830
	gaming operators	2491
	holiday pay	2761
	partners and related parties	1360, 1685
	special payroll tax	2732
	statutory social security contributions	2731
	taxes and charges (tax account)	1630, 2012
Client funds		1996
Clothes		5480, 7350, 7384
Coal and coke		5340
Collection and claim application charges		6060, 6062
Collective agreement pension insurance premiums		7411
Commercial property		465
Commission	agent	1550, 2443, 6050
	revenue	3921
	licence fees and royalties	3920
Communications		62, 5810
Computer		1250
	communication	6230
	company's	1251
	employees'	1257
	home	7387
	services	6540
Concessions etc.		1020
Conditional long-term liabilities		2392
Conferences		5940, 7610
Confirmed bad debt losses		6351, 6380
Congestion tax, deductible		5616
	reimbursement	7333
	tax benefit	7391
Congresses		7610
Consignment	inventories	1403
	payables	2443
	receivables	1550
Construction in progress and advance payments for land and buildings		1180
Construction in progress and advance payments for machinery and equipment		1280
Construction in progress, machines and inventories		1281
Construction loans		2340
Consulting fees		6550
Consumable	equipment	5410
	equipment and materials, other	5490
	equipment and supplies	54
	equipment and supplies (control account)	5400
	materials	5060, 5160, 5400, 5460
	packaging	5440
Containers		5060, 5160
Content of the annual report		447
Contractual group insurance		7570
Contractual social security contributions		2740, 2950
Contracts at a fixed price – alternative rule		471
Contracts at a fixed price – main rule		470

Contracts on current account – the alternative rule		470
Contracts on current account – the main rule		470
Contractual	costs	2980
	receivables	1530
	social security contributions	7, 7570, 454
Contributed capital		2083
Contributions		2731, 2732, 7510, 7512, 7530
Convertible debt instruments		1830, 2320
Convertible loans etc.		2320, 8411
Cooling		5370
Copying costs		6150, 6520
Copyright	account	1972, 8881, 8882
	revenue	2181
Corporate insurance		6310
	and other risk-related costs	63
	and other risk-related costs (control account)	6300
Costs for cars		465
Cost of improvements to leased property		1120
Courtage		1810, 1820
Credit card	charges	6040
	vouchers receivable	1580
Credit control		6060
Credit information		6060, 6061
Credit institutions		2350, 2410, 2490, 8415, 8421
Credit insurance		6060, 6310
Credit insurance premiums		6063
Credit sale		6060
Credit sale charges, other		6069
Current assets		8310, 1682
Current bank account 1		1931
Current bank account 2		1932
Current bank accounts		1920-1940
Current liabilities		24, 28
Current liabilities to	associated companies	2870
	credit institutions	2410
	credit institutions, customers and suppliers	24
	credit institutions, customers and suppliers, other	2490
	credit institutions, other	2419
	group companies	2860
	other group companies	2863
	parent company	2861
	personnel	2820
	personnel, other	2829
	subsidiaries	2862
Current liabilities, other		2499, 2890, 2899
Current loans		2840
Current loans	from credit institutions	2411
	other	2849
Current portion of	long-term loans	2841, 2417
	long-term receivables	1687
Current receivables from	associated companies	1670
	employees	1610
	group companies	1660
	other group companies	1663

	parent company	1661
	related parties and partners	1685
	subsidiaries	1662
	suppliers	1684
	loans	1682
	other	1680
Current recording of transactions		28
Customs and forwarding costs etc.		5720
D		
Damage		6320
Damages paid		6340
	non tax-deductible	6342
	tax-deductible	6341
Damages received		3992
Date when the annual report must be ready		448
Dealer advertising		5950
Debenture loan		2310, 8411
Deductible interest subsidies		8418
Deduction: Change in pension fund		7440
Deduction: Interest portion of pension costs		7430
Deferred income, other		2979
Deferred tax		8940
Deferred tax asset		1370
Deposits	made	1689
	received	2397, 2897
	received, current	2897
Depreciation according to plan		8850, 451
Depreciation on	machinery and equipment	1219, 7830
	other buildings	7829
	other tangible fixed assets	1299, 7839
	buildings	1119, 7821
	buildings and land improvements	1159, 7820
	cars and other transport equipment	1249, 7834
	computers	1259, 7835
	cost of improvements to leased property	7840
	equipment and tools	1229, 7832
	fixtures and fittings	1239, 7833
	intangible fixed assets	10xx, 8850
	land improvements	1159, 7824
	leased assets	1269, 7836
	plant and machinery	1219, 7831
	replacement reserve	8865
Derivatives		13,84, 1686, 1886
Difference between book and actual pension provision		2191
Directors' remuneration		6410
Disbursements on behalf of customers		1681
Disclosures		447
Discounts		3730
Discounts received		4730
Discounts received, other		4790
Disputed	accounts payable	2445
	accounts receivable	1516
	contractual receivables	1536
	taxes	2250
District heating, cooling and steam		5370
Dividend-linked participating debentures		2323
Dividends from	associated companies	8112
	short-term investments	8340

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