

## Chart of accounts – BAS 2026 v. 1.0

[Not K2] The account must not be used by companies applying K2 rules.

Main accounts		Subaccounts	
1	Assets		
10	Intangible fixed assets		
1010	[Not K2] Development expenditure	1011	[Not K2] Capitalised expenditure for development
		1012	[Not K2] Capitalised expenditure for software
		1018	[Not K2] Accumulated write-downs of capitalised expenditure
		1019	[Not K2] Accumulated amortisation of capitalised expenditure
1020	Concessions etc.	1028	Accumulated write-downs of concessions etc.
		1029	Accumulated amortisation of concessions etc.
1030	Patents	1038	Accumulated write-downs of patents
		1039	Accumulated amortisation of patents
1040	Licences	1048	Accumulated write-downs of licences
		1049	Accumulated amortisation of licences
1050	Trademarks	1058	Accumulated write-downs of trademarks
		1059	Accumulated amortisation of trademarks
1060	Tenancy and similar rights	1068	Accumulated write-downs of tenancy and similar rights
		1069	Accumulated amortisation of tenancy and similar rights
1070	Goodwill	1078	Accumulated write-downs of goodwill
		1079	Accumulated amortisation of goodwill
1080	Projects in progress and advance payments for other intangible fixed assets	1081	Projects in progress for intangible fixed assets
		1088	Advance payments for intangible fixed assets

1090	Other intangible fixed assets	1092	Site leasehold
		1098	Accumulated write-downs of other intangible fixed assets
		1099	Accumulated amortisation of other intangible fixed assets
11	Land and buildings		
1110	Buildings	1111	Buildings on freehold land
		1112	Buildings on leasehold land
		1118	Accumulated write-downs of buildings
		1119	Accumulated depreciation on buildings
1120	Cost of improvements to leased property	1129	Accumulated depreciation on cost of improvements to leased property
1130	Land		
1140	Plots and undeveloped land areas		
1150	Land improvements	1158	Accumulated write-downs of land improvements
		1159	Accumulated depreciation on land improvements
1180	Construction in progress and advance payments for land and buildings	1181	New construction, extensions and conversions in progress
		1188	Advance payments for land and buildings
12	Machinery and equipment		
1210	Plant and machinery	1211	Machinery and other plant
		1212	Building and land equipment (for production)
		1214	Computers (for production)
		1216	On-track machine
		1217	[Not K2] Machinery under finance leases
		1218	Accumulated write-downs of plant and machinery
		1219	Accumulated depreciation on plant and machinery
1220	Equipment, tools, fixtures and fittings	1221	Other equipment, tools, fixtures and fittings
		1222	Building and land equipment (not for production)
		1224	Computers (not for production)
		1226	Cars and other transport equipment (not for production)
		1227	[Not K2] Equipment under finance leases

		1228	Accumulated write-downs of equipment, tools, fixtures and fittings
		1229	Accumulated amortisation of equipment, tools, fixtures and fittings
1230	(Free account for Plant and machinery)		
1240	(Free account for Plant and machinery)		
1250	(Free account for Equipment, tools, fixtures and fittings)		
1260	(Free account for Equipment, tools, fixtures and fittings)		
1280	Construction in progress and advance payments for machinery and equipment	1281	Construction in progress, machinery and equipment
		1288	Advance payments for machinery and equipment
1290	Other tangible fixed assets	1291	Works of art and similar assets
		1292	Animals classified as fixed assets
		1298	Accumulated write-downs of other tangible fixed assets
		1299	Accumulated depreciation on other tangible fixed assets
13	Financial fixed assets		
1310	Participations in group companies	1311	Shares in listed Swedish group companies
		1312	Shares in unlisted Swedish group companies
		1313	Shares in listed foreign group companies
		1314	Shares in unlisted foreign group companies
		1316	Other participations in Swedish group companies
		1317	Other participations in foreign group companies
		1318	Accumulated write-downs of participations in group companies
1320	Long-term receivables from group companies	1321	Long-term receivables from parent company
		1322	Long-term receivables from subsidiaries

		1323	Long-term receivables from other group companies
		1328	Accumulated write-downs of long-term receivables from group companies
1330	Participations in associated companies, jointly controlled companies and other companies in which a participating interest is held	1331	Participations in associated companies
		1332	Accumulated write-downs of participations in associated companies
		1333	Participations in jointly controlled companies
		1334	Accumulated write-downs of participations in jointly controlled companies
		1336	Participations other companies in which a participation is held
		1337	Accumulated write-downs of other companies in which a participation is held
1340	Long-term receivables from associated companies, jointly controlled companies and other companies in which a participating interest is held	1341	Long-term receivables from associated companies
		1342	Accumulated write-downs of long-term receivables from associated companies
		1343	Long-term receivables from jointly controlled companies
		1344	Accumulated write-downs of long-term receivables from jointly controlled companies
		1346	Long-term receivables from other companies in which a participating interest is held
		1347	Accumulated write-downs of long-term receivables from other companies in which a participating interest is held
1350	Other securities held as non-current assets	1351	Participations in listed companies
		1352	Other participations

		1353	Participations in tenant-owner associations
		1354	Bonds
		1356	Participations in economic associations
		1357	Participations in partnerships
		1358	Accumulated write-downs of other securities held as non-current assets
1360	Loans to partners or related parties, long-term portion	1369	Accumulated write-downs of loans to partners or related parties, long-term portion
1370	[Not K2] Deferred tax asset		
1380	Other long-term receivables	1381	Long-term promissory note receivables
		1382	Long-term receivables from employees
		1383	Long-term deposits
		1384	Derivatives
		1385	Endowment assurance
		1387	Long-term contractual receivables
		1388	Long term receivables
		1389	Accumulated write-downs of other long-term receivables
14	Inventories, products in progress and work in progress		
1410	Raw materials	1419	Change in inventories of raw materials
1420	Supplies and consumables	1429	Change in inventories of supplies and consumables
1440	Products in progress	1449	Change in products in progress
1450	Finished goods	1459	Change in inventories of finished goods
1460	Goods for resale	1465	Inventories of goods, margin scheme
		1466	Write-down of goods, margin scheme
		1467	Inventories of goods, simplified margin scheme
		1469	Change in inventories of goods for resale
1470	Work in progress	1471	Work in progress, costs incurred
		1478	Work in progress, invoiced
		1479	Change in work in progress

1480	Advance payments for goods and services	1481	Letters of credit
		1489	Other advance payments to suppliers
1490	Other inventory items	1491	Investment portfolio
		1492	Real property portfolio
		1493	Animals classified as current assets
15	Accounts receivable – trade		
1510	Accounts receivable – trade	1511	Accounts receivable – trade
		1512	Pledged receivables (factoring)
		1513	Accounts receivable – split invoice
		1516	Disputed accounts receivable
		1518	[Not K2] Accounts receivable, not entered in sales ledger
		1519	Write-down of accounts receivable – trade
1520	Bills receivable	1525	Doubtful bills receivable
		1529	Write-down of bills receivable
1530	Contractual receivables	1531	Contractual receivables
		1532	Pledged contractual receivables
		1536	Disputed contractual receivables
		1539	Write-down of contractual receivables
1550	Consignment receivables		
1560	Accounts receivable, group companies	1561	Accounts receivable, parent company
		1562	Accounts receivable, subsidiaries
		1563	Accounts receivable, other group companies
		1568	Accounts receivable, group companies, not entered in sales ledger
		1569	Write-down of accounts receivable, group companies
1570	Accounts receivable from associated companies, jointly controlled companies and other companies in which a participating is held	1571	Accounts receivable from associated companies
		1572	Accounts receivable from jointly controlled companies
		1573	Accounts receivable from other companies in which a participating is held

16	Other current receivables		
1610	Current receivables from employees	1611	Travel advances
		1612	Cash advances
		1613	Other advances
		1614	Temporary loans to employees
		1619	Other receivables from employees
1620	Accrued income not yet invoiced		
1630	Clearing account for taxes and charges (tax account)		
1640	Tax assets		
1650	VAT recoverable		
1660	Current receivables from group companies	1661	Current receivables from parent company
		1662	Current receivables from subsidiaries
		1663	Current receivables from other group companies
1670	Current receivables from associated companies, jointly controlled companies and other companies in which a participating interest is held	1671	Current receivables from associated companies
		1672	Current receivables from jointly controlled companies
		1673	Current receivables from other companies in which a participating interest is held
1680	Other current receivables	1681	Disbursements on behalf of customers
		1682	Current loan receivables
		1683	Derivatives
		1684	Current receivables from suppliers
		1685	Current receivables from partners or related parties
		1686	Credit cards and vouchers receivable
		1687	Current portion of long-term receivables
		1688	Receivable from labour market insurance schemes
		1689	Other current receivables
1690	Subscribed capital unpaid		
17	Prepaid charges and accrual income		

1710	Prepaid lease charges, current portion		
1720	Prepaid lease charges		
1730	Prepaid insurance expense		
1740	Prepaid interest expense		
1750	Accrued rental income		
1760	Accrued interest income		
1770	Assets in the form of prepaid expenses		
1780	Accrued income from agreements		
1790	Other prepaid expenses and accrued income		
18	Short-term investments		
1810	Participations in listed companies		
1820	Bonds		
1830	Convertible debt instruments		
1860	Participations in group companies, current portion		
1880	Other short-term investments	1886	Derivatives
		1889	Participations in other companies
1890	Write-down of short-term investments		
19	Cash and bank		
1910	Cash in hand	1911	Main cash account
		1912	Cash account 2
		1913	Cash account 3 [etc.]
1920	PlusGiro		
1930	Business account		
1940	Other bank accounts		
1950	Certificates of deposit		
1960	Group account, parent company		
1970	Special bank accounts	1972	Copyright account
		1973	Forest account
		1974	Blocked accounts
		1979	Other special bank accounts
1980	Foreign currency accounts		
1990	Client funds		
2	Equity and liabilities		
20	Equity		
2010	Equity, partner 1	2011	Own withdrawals of goods
		2013	Other withdrawals
		2017	Capital contribution for the year
		2018	Other funds invested

		2019	Net result, partner 1
2020	Equity, partner 2	2021	Own withdrawals of goods
		2023	Other withdrawals
		2027	Capital contribution for the year
		2028	Other funds invested
		2029	Net result, partner 2
2030	Equity, partner 3	2031	Own withdrawals of goods
		2033	Other withdrawals
		2037	Capital contribution for the year
		2038	Other funds invested
		2039	Net result, partner 3
2040	Equity, partner 4	2041	Own withdrawals of goods
		2043	Other withdrawals
		2047	Capital contribution for the year
		2048	Other funds invested
		2049	Net result, partner 4
2050	Allocation to expansion funds		
2060	Equity in non-profit organisations, foundations and registered religious communities	2061	Equity/foundation capital
		2064	Accumulated realization results
		2065 [Not K2]	Fair value reserve
		2066	Bye-law reserve
		2067	Balanced surplus or deficit
		2068	Surplus or deficit from previous year
		2069	Result for the financial year
2070	Funds for specific projects	2071	Project 1
		2072	Project 2
2080	Restricted equity	2081	Share capital
		2082	Unregistered share capital
		2083	Members' contributions
		2084	Debenture contributions
		2085	Revaluation reserve
		2086	Statutory reserve
		2087	Capitalised issue
		2087	Restricted share premium reserve
		2088	Reserve for external maintenance
		2089 [Not K2]	Reserve for development costs
2090	Non-restricted equity	2091	Profit or loss carried forward
		2092 [Not K2]	Group contributions received/paid
		2093	Shareholders' contributions received

		2094	Own shares
		2095	Merger results
		2096	[Not K2] Fair value reserve
		2097	Non-restricted share premium reserve
		2098	Profit or loss from the previous year
		2099	Result for the financial year
21	Tax allocation reserves for legal entities and sole traders		
2110	Tax allocation reserves		
2120	Tax allocation reserve 2020	2121	Tax allocation reserve 2021
		2122	Tax allocation reserve 2022
		2123	Tax allocation reserve 2023
		2124	Tax allocation reserve 2024
		2125	Tax allocation reserve 2025
		2126	Tax allocation reserve 2026
		2127	Tax allocation reserve 2027
		2129	Tax allocation reserve 2019-2
2130	Tax allocation reserve 2020-2	2131	Tax allocation reserve 2021-2
		2132	Tax allocation reserve 2022-2
		2133	Tax allocation reserve 2023-2
		2134	Tax allocation reserve 2024-2
		2135	Tax allocation reserve 2025-2
		2136	Tax allocation reserve 2026-2
		2137	Tax allocation reserve 2027-2
		2139	Tax allocation reserve 2019-2
2150	Accumulated excess depreciation/amortisation	2151	Accumulated excess amortisation of intangible fixed assets
		2152	Accumulated excess depreciation on buildings and land improvements
		2153	Accumulated excess depreciation of machinery and equipment
2160	Replacement reserve	2161	Replacement reserve, machinery and equipment
		2162	Replacement reserve, buildings and land improvements
		2164	Replacement reserve, stocks of farming animals and reindeer
2190	Other untaxed reserves	2196	Inventory reserve
		2199	Other untaxed reserves
22	Provisions		

2210	Pension provision under the Act on Safeguarding Pension Obligations		
2220	Provisions for warranty		
2230	Other provisions for pensions and similar obligations		
2240	[Not K2] Provisions for deferred taxes		
2250	Other provisions for taxes	2252	Provisions for disputed taxes
		2253	Provision for special payroll tax, tax return item
2290	Other provisions		
23	Long-term liabilities		
2310	Bond and debenture loans		
2320	Convertible loans etc.	2321	Convertible loans
		2322	Loans with an option
		2323	Dividend-linked participating debentures
		2324	Principal-linked participating debentures
2330	Overdraft facilities		
2340	Construction loans		
2350	Other long-term liabilities to credit institutions	2351	Property loans, long-term portion
		2355	Long-term loans from credit institutions in foreign currency
		2359	Other long-term loans from credit institutions
2360	Long-term liabilities to group companies	2361	Long-term liabilities to parent company
		2362	Long-term liabilities to subsidiaries
		2363	Long-term liabilities to other group companies
2370	Long-term liabilities to associated companies, jointly controlled companies and other companies in which a participating is held	2371	Long-term liabilities to associated companies
		2372	Long-term liabilities to jointly controlled companies
		2373	Long-term liabilities to other companies in which a participating is held
2390	Other long-term liabilities	2391	Hire-purchase contracts, long-term portion
		2392	Conditional long-term liabilities

		2393	Loans from related persons, long-term portion
		2394	Long-term credit from suppliers
		2395	Other long-term loans in foreign currency
		2396	Derivatives
		2397	Deposits received, long-term
		2399	Other long-term liabilities
24	Current liabilities to credit institutions, customers and suppliers		
2410	Other current liabilities to credit institutions	2411	Current loans from credit institutions
		2412	Current loans from credit institutions, current portion
		2417	Current portion of long-term liabilities to credit institutions
		2419	Other current liabilities to credit institutions
2420	Advances from customers	2421	Unused gift vouchers
		2429	Other advances from customers
2430	Work in progress	2431	Work in progress, invoiced
		2438	Work in progress, costs incurred
		2439	Change in work in progress
2440	Accounts payable – trade	2441	Accounts payable – trade
		2443	Consignment payables
		2445	Disputed accounts payable
		2448	Accounts payable, not entered in subsidiary ledger
			[Not K2]
2450	Invoiced income not yet accrued	2461	Accounts payable, parent company
2460	Accounts payable, group companies	2462	Accounts payable, subsidiaries
		2463	Accounts payable, other group companies
2470	Accounts payable, associated companies, jointly controlled companies and other companies in which a participating is held	2471	Accounts payable, associated companies
		2472	Accounts payable, jointly controlled companies
		2473	Accounts payable, other companies in which a participating is held
2480	Overdraft facilities, short term		

2490	Other current liabilities to credit institutions, customers and suppliers	2491	Clearing account for gaming operators
		2492	Bills payable
		2499	Other current liabilities
25	Tax liabilities		
2510	Tax liabilities	2512	Estimated income tax
		2513	Estimated real estate tax/real estate charge
		2514	Estimated special payroll tax on pension costs
		2515	Estimated yield tax
		2517	Estimated foreign tax
		2518	F (business) tax paid
26	VAT and excise duty		
2610	Output VAT, 25 %	2611	Output VAT on sales in Sweden, 25 %
		2612	Output VAT on own withdrawals, 25 %
		2613	Output VAT on rental income, 25 %
		2614	Output VAT, reverse charge, 25 %
		2615	Output VAT, import of goods, 25 %
		2616	Output VAT, margin scheme 25 %
		2618	Suspended output VAT, 25 %
2620	Output VAT, reduced rate 1	2621	Output VAT on sales in Sweden, 12 %
		2622	Output VAT on own withdrawals, 12 %
		2623	Output VAT on rental, 12 %
		2624	Output VAT, reverse charge, 12 %
		2625	Output VAT, import of goods, 12 %
		2626	Output VAT, margin scheme 12%
		2628	Suspended output VAT, 12 %
2630	Output VAT, reduced rate 2	2631	Output VAT on sales in Sweden, 6 %
		2632	Output VAT on own withdrawals, 6 %
		2633	Output VAT on rental, 6 %
		2634	Output VAT, reverse charge, 6 %
		2635	Output VAT, import of goods, 6 %

		2636	Output VAT, margin scheme 6 %
		2638	Suspended output VAT, 6 %
2640	Input VAT	2641	Input VAT debited
		2642	Input VAT debited in connection with voluntary VAT liability
		2645	Estimated input VAT on purchases from abroad
		2646	Input VAT, rentals
		2647	Input VAT, reverse charge goods and services in Sweden
		2648	Suspended input VAT
		2649	Input VAT, mixed business
2650	VAT payable		
2660	Special excise duty		
2670	Output VAT related to sales within EU, OSS		
27	Employee withholding taxes, social security and pay deduction accounts		
2710	Employee withholding taxes		
2730	Statutory social security contributions and special payroll tax	2731	Clearing account for statutory social security contributions and special payroll tax
		2732	Clearing account for special payroll tax
2740	Contractual social security contributions		
2750	Attachment of earnings		
2760	Holiday pay fund	2761	Clearing account for holiday pay
		2762	Holiday pay fund
2790	Other wage/salary deductions	2791	Employee wage/salary deduction account
		2792	Employee savings scheme
		2793	Group insurance premiums
		2794	Trade union dues
		2795	Measurement and inspection fees
		2799	Other wage/salary deductions
28	Other current liabilities		
2810	Clearing account for factoring, current portion	2811	Clearing account, factoring
		2812	Clearing account, pledged contractual receivables
2820	Current liabilities to employees	2821	Wage/salary liabilities
		2822	Travel claims
		2823	Bonuses

		2829	Other current liabilities to employees
2830	Clearing account for third parties		
2840	Current loans	2841	Current portion of long-term loans
		2849	Other current loans
2850	Clearing account for taxes and charges (tax account)	2852	Deferment amount related to VAT, employer contribution and employee withholding tax
2860	Current liabilities to group companies	2861	Current liabilities to parent company
		2862	Current liabilities to subsidiaries
		2863	Current liabilities to other group companies
2870	Current liabilities to associated companies, jointly controlled companies and other companies in which a participating is held	2871	Current liabilities to associated companies
		2872	Current liabilities to jointly controlled companies
		2873	Current liabilities to other companies in which a participating is held
2880	Liabilities, grants received		
2890	Other current liabilities	2891	Liabilities in process of collection
		2892	Interior repairs/maintenance reserve
		2893	Liabilities to related persons, current portion
		2895	Derivatives (current liability)
		2897	Deposits received, current
		2898	Unclaimed dividends
		2899	Other current liabilities
29	Accrued expenses and deferred income		
2910	Accrued wages and salaries	2911	Wage/salary liabilities
		2912	Piece-work surpluses
		2919	Other accrued wages and salaries
2920	Accrued holiday pay		
2930	Accrued pension costs	2931	Accrued pension payments
2940	Accrued statutory social security and other contributions	2941	Estimated accrued statutory social security contribution

		2942	Estimated accrued special payroll tax
		2943	Estimated accrued special payroll tax for pension costs, tax return item
		2944	Estimated accrued yield tax on pension costs
2950	Accrued contractual social security contributions	2951	Accrued contractual labour market insurance
		2959	Accrued contractual pension insurance, tax return item
2960	Accrued interest expense		
2970	Deferred income	2971	Prepaid rental income
		2972	Prepaid membership fees
		2979	Other deferred income
2980	Accrued contractual costs		
2990	Other accrued expenses and deferred income	2991	Estimated fee for year-end closing
		2992	Estimated audit fee
		2993	Unspecified liability to suppliers
		2995	Accounts payable - not received
		2998	Other accrued expenses and deferred income
		2999	Suspense account
3	Operating income/revenue		
30 - 34	Main revenue		
3000	Sales, Sweden	3001	Sales within Sweden, 25 % VAT
		3002	Sales within Sweden, 12 % VAT
		3003	Sales within Sweden, 6 % VAT
		3004	Sales within Sweden, VAT exempt
3100	Sales of goods outside Sweden	3105	Sales of goods to non-EU countries
		3106	Sales of goods to other EU countries, subject to VAT
		3108	Sales of goods to other EU countries, VAT exempt
3200	Sales, margin scheme and reverse charge VAT	3211	Sales, positive margin, margin scheme, 25 % VAT
		3212	Sales, negative margin, margin scheme, 25 % VAT
		3231	Sales in the construction sector, reverse charge VAT
3300	Sales of services outside Sweden	3305	Sales of services to non-EU countries
		3308	Sales of services to other EU countries

3400	Sales, own withdrawals	3401	Own withdrawals subject to VAT, 25 %
		3402	Own withdrawals subject to VAT, 12 %
		3403	Own withdrawals subject to VAT, 6 %
		3404	Own withdrawals, VAT exempt
35	Invoiced costs		
3500	Invoiced costs (control account)	3510	Invoiced packaging
		3511	Invoiced packaging
		3518	Returned packaging
3520	Invoiced freight	3521	Invoiced freight, EU countries
		3522	Invoiced freight, export
3530	Invoiced customs and forwarding costs companies etc.		
3540	Invoicing charges	3541	Invoicing charges, EU countries
		3542	Invoicing charges, export
3550	Invoiced travel expenses	3561	Costs invoiced to the parent company
3560	Costs invoiced to group companies	3562	Costs invoiced to subsidiaries
		3563	Costs invoiced to other group companies
3570	Costs invoiced to associated companies, jointly controlled companies and other companies in which a participating is held		
3590	Other invoiced costs		
36	Incidental revenue		
3600	Incidental revenue (control account)		
3610	Sales of materials	3611	Sales of raw materials
		3612	Sales of scrap
		3613	Sales of consumables
		3619	Sales of other materials
3620	Income from temporary hiring out of personnel		
3630	Income from temporary hiring out of transport equipment	3671	Sales of securities
3670	Income from securities	3672	Dividends from securities
		3679	Other income from securities
3680	Management fees		
3690	Other incidental revenue		
37	Revenue reductions		

3700	Revenue reductions (control account)		
3710	Unallocated revenue reductions		
3730	Discounts	3731	Cash discounts
		3732	Quantity discounts
3740	Rounding-off to whole kronor		
3750	Invoiced excise duty	3751	Excise duty recognised in revenue (credit account)
		3752	Excise duty recognised as a liability (debit account)
3790	Other revenue reductions		
38	Own work capitalised		
3800	Own work capitalised (control account)		
3840	Own work capitalised (material)		
3850	Own work capitalised (expenses)		
3870	Own work capitalised (personnel)		
39	Other operating income		
3900	Other operating income (control account)		
3910	Rental and lease income	3911	Rental income
		3912	Lease income
		3913	Rental income subject to voluntary VAT liability
		3914	Other rental income liable to VAT
3920	Commission, licence fees and royalties	3921	Commission revenue
		3922	Licence fees and royalties
		3925	Franchise fees
3940	[Not K2] Unrealised negative/positive value change on hedging instruments		
3950	Recovery of receivables written-off		
3960	Exchange gains on operating receivables and liabilities		
3970	Capital gains on sale of intangible and tangible fixed assets	3971	Capital gains on sale of intangible fixed assets
		3972	Capital gains on sale of land and buildings
		3973	Capital gains on sale of machinery and equipment

3980	Public grants received	3981	EU grants received
		3985	Government grants received
		3987	Municipal grants received
		3988	Public grants received related to personnel
		3989	Other public grants received
3990	Other remuneration, grants and revenue	3991	Strike pay
		3992	Damages received
		3993	Donations and gifts received
		3994	Insurance compensation
		3995	Settlements from schemes of arrangement for liabilities relating to operations
		3996	Advertising contributions received
		3997	Statutory sick pay
		3998	Bonuses from insurance companies related to surplus
		3999	Other operating income
4	Cost of goods, materials and certain subcontract work		
40 - 42	Purchase of goods for resale		
4000	Purchase of goods for resale (control account)		
4010	Purchase of goods for resale in Sweden		
4060	Purchase of goods for resale in Sweden, reverse charge	4065	Purchase of goods for resale in Sweden, reverse charge, 25% VAT
		4066	Purchase of goods for resale in Sweden, reverse charge, 12% VAT
		4067	Purchase of goods for resale in Sweden, reverse charge, 6% VAT
4070	Purchase of goods for resale from other EU countries	4075	Purchase of goods for resale from other EU countries, 25% VAT
		4076	Purchase of goods for resale from other EU countries, 12% VAT
		4077	Purchase of goods for resale from other EU countries, 6% VAT
		4078	Purchase of goods for resale from other EU countries, VAT exempt

4080	Import of goods for resale	4085	Import of goods for resale, 25% VAT
		4086	Import of goods for resale, 12% VAT
		4087	Import of goods for resale, 6% VAT
4090	Discounts received (Goods for resale)	4091	Cash discounts received (Goods for resale)
		4092	Quantity discounts received (incl. bonus) (Goods for resale)
		4099	Other price reductions received (Goods for resale)
4200	Goods for resale sold, margin scheme (control account)		
4210	Goods for resale sold, margin scheme	4211	Goods for resale sold, positive margin, margin scheme, 25% VAT
		4212	Goods for resale sold, negative margin, margin scheme, 25% VAT
43 - 48	Purchase of raw materials and materials		
4300	Purchase of raw materials and material in Sweden (control account)		
4310	Purchase of raw materials and material in Sweden		
4400	Purchase of raw materials and material, services, etc. in Sweden, reverse charge, 25% VAT (control account)		
4410	Purchase of raw materials and material in Sweden, reverse charge	4415	Purchase of raw materials and material in Sweden, reverse charge, 25% VAT
		4416	Purchase of raw materials and material in Sweden, reverse charge, 12% VAT
		4417	Purchase of raw materials and material in Sweden, reverse charge, 6% VAT
4420	Purchase of services in Sweden, reverse charge	4425	Purchase of services in Sweden, reverse charge, 25% VAT
		4426	Purchase of services in Sweden, reverse charge, 12% VAT
		4427	Purchase of services in Sweden, reverse charge, 6% VAT

4500	Purchase of raw materials and material, services, etc. from abroad (control account)		
4510	Purchases of raw materials and material from other EU countries	4515	Purchases of raw materials and material from other EU countries, 25% VAT
		4516	Purchases of raw materials and material from other EU countries, 12% VAT
		4517	Purchases of raw materials and material from other EU countries, 6% VAT
		4518	Purchases of raw materials and material from other EU countries, VAT exempt
4530	Purchase of services, etc. from abroad	4531	Purchase of services from a country outside the EU, 25 % VAT
		4532	Purchase of services from a country outside the EU, 12 % VAT
		4533	Purchase of services from a country outside the EU, 6 % VAT
		4535	Purchases of services from other EU countries, 25 % VAT
		4536	Purchases of services from other EU countries, 12 % VAT
		4537	Purchases of services from other EU countries, 6 % VAT
		4538	Purchases of services from other EU countries, VAT exempt
4540	Import of raw materials and material	4545	Import of raw materials and material, 25% VAT
		4546	Import of raw materials and material, 12% VAT
		4547	Import of raw materials and material, 6% VAT
4600	Purchase of services, sub-contracted work in Sweden (control account)		
4610	Purchase of services and sub-contracted work		
4670	Purchase of contracted work		
4700	Price reductions (control account)		
4730	Discounts received (Raw materials and consumables)	4731	Cash discounts received (Raw materials and consumables)

		4732	Quantity discounts received (incl. bonus) (Raw materials and consumables)
		4739	Other price reductions received (Raw materials and consumables)
4800	Other production costs (control account)		
4810	Energy costs (Raw materials and consumables)		
4820	Fuel costs (Raw materials and consumables)		
4830	Travel costs (Raw materials and consumables)		
4840	Costs for hire of equipment (Raw materials and consumables)		
4890	Other production costs (Raw materials and consumables)		
49	Change in inventories, products and work in progress		
4900	Change in inventories (control account)		
4910	Change in raw material inventories		
4920	Change in inventories of supplies and consumables		
4940	Change in products in progress	4944	Change in products in progress, materials and disbursements
		4945	Change in products in progress, expenses
		4947	Change in products in progress, personnel costs
4950	Change in inventories of finished goods		
4960	Change in inventories of goods for resale		
4970	Change in work in progress, costs incurred	4974	Change in work in progress, materials and disbursements
		4975	Change in work in progress, expenses
		4977	Change in work in progress, per-sonnel costs
4980	Change in investment portfolio (Goods for resale)	4981	Cost of acquisition of securities sold (Goods for resale)
		4987	Write-down of securities (Goods for resale)

4988

Reversed write-downs of  
securi-ties (Goods for resale)

5 - 6	Other external operating expenses/costs		
50	Rented premises		
5000	Rented premises (control account)		
5010	Rent	5011	Rented office premises
		5012	Rented garages
		5013	Rented storage space
		5019	Other rent costs
5020	Electricity		
5030	Heating		
5040	Water and sewerage		
5050	Fittings belonging to premises		
5060	Cleaning and refuse collection	5061	Cleaning
		5062	Refuse collection
		5064	Snow-clearance
		5065	Gardening
		5069	Other cleaning and refuse collection costs
5070	Repairs and maintenance of rented premises		
5090	Other costs of rented premises		
51	Property costs		
5100	Property costs (control account)		
5110	Site leasehold fees/rent		
5120	Electricity		
5130	Heating	5131	Heating
		5132	Chimney-sweeping
		5139	Other heating costs
5140	Water and sewerage		
5160	Cleaning and refuse collection	5161	Cleaning
		5162	Refuse collection
		5164	Snow-clearance
		5165	Gardening
		5169	Other cleaning and refuse collection costs
5170	Repairs and maintenance of own property		
5190	Other property costs	5191	Real estate tax/real estate charge
		5192	Property insurance premiums

		5193	Property maintenance and management
		5198	Other property costs
52	Hired fixed assets		
5200	Hired fixed assets (control account)		
5210	Hire of plant and machinery, not computers and vehicles		
5220	Hire of equipment and tools, not computers and vehicles		
5250	Hire of computers		
5290	Hire of other fixed assets, not computers and vehicles		
53	Energy costs for operations		
5300	Energy costs for operations (control account) (not raw materials and consumables)		
5310	Electricity for operations (not raw materials and consumables)		
5320	Gas for operations (not raw materials and consumables)		
5330	Fuel oil for operations (not raw materials and consumables)		
5340	Coal and coke for operations (not raw materials and consumables)		
5350	Peat, charcoal, wood, etc. for operations (not raw materials and consumables)		
5360	Petrol, paraffin and motor fuel oil for operations (not raw materials and consumables)		
5370	District heating, cooling and steam for operations (not raw materials and consumables)		
5380	Water for operations (not raw materials and consumables)		
5390	Other energy costs for operations (not raw materials and consumables)		
54	Consumable equipment and supplies		

5400	Consumable equipment and supplies (control account)		
5410	Consumable equipment	5411	Consumable equipment with a life of more than one year
		5412	Consumable equipment with a life of one year or less
5420	Software		
5430	Transportation equipment		
5440	Consumable packaging		
5460	Consumable materials		
5480	Work clothing and protective materials		
55	Repairs and maintenance		
5500	Repairs and maintenance (control account)		
5510	Repairs and maintenance of plant and machinery		
5520	Repairs and maintenance of equipment, tools and computers etc.		
5530	Repairs and maintenance building and land equipment		
5550	Repairs and maintenance of consumable equipment		
5580	Maintenance and laundering of work clothing		
5590	Other repairs and maintenance		
56	Transport equipment costs		
5600	Transport equipment costs (control account)		
5610	Costs for passenger cars, motorcycles, etc.	5611	Passenger cars and motorcycles, etc., fuel
		5612	Passenger cars and motorcycles, etc., insurance and tax
		5613	Passenger cars and motorcycles, etc., repairs and maintenance
		5615	Passenger cars and motorcycles, etc., leasing
		5616	Congestion tax, passenger cars
		5619	Passenger cars and motorcycles, etc., other costs
5620	Costs for heavy goods vehicles and buses, etc.	5621	Heavy goods vehicles and buses, fuel
		5622	Heavy goods vehicles and buses, insurance and tax

		5623	Heavy goods vehicles and buses, repairs and maintenance
		5625	Heavy goods vehicles and buses, leasing
		5626	Congestion tax, heavy goods vehicles and buses
		5629	Heavy goods vehicles and buses, other costs
5630	Costs for trucks	5631	Trucks, fuel
		5632	Trucks, insurance and tax
		5633	Trucks, repairs and maintenance
		5635	Trucks, leasing
		5639	Trucks, other costs
5640	Costs for processing machines	5641	Processing machines, fuel
		5642	Processing machines, insurance and tax
		5643	Processing machines, repairs and maintenance
		5645	Processing machines, leasing
		5646	Congestion tax, processing machines
		5649	Processing machines, other costs
5650	Costs for tractors	5651	Tractors, fuel
		5652	Tractors, insurance and tax
		5653	Tractors, repairs and maintenance
		5655	Tractors, leasing
		5656	Congestion tax, tractors
		5659	Tractors, other costs
5670	Costs for vessels and aircraft	5671	Vessels and aircraft, fuel
		5672	Vessels and aircraft, insurance and tax
		5673	Vessels and aircraft, repairs and maintenance
		5675	Vessels and aircraft, leasing
		5679	Vessels and aircraft, other costs
5680	Costs for rail-guided vehicles	5681	Rail-guided vehicles, fuel
		5682	Rail-guided vehicles, insurance tax
		5683	Rail-guided vehicles, repairs and maintenance
		5685	Rail-guided vehicles, leasing
		5689	Rail-guided vehicles, other costs

5690	Costs for other transport equipment	5691	Other transport equipment, fuel
		5692	Other transport equipment, insurance and tax
		5693	Other transport equipment, repairs and maintenance
		5695	Other transport equipment, leasing
		5696	Congestion tax, other transport equipment
		5699	Other transport equipment, other costs
57	Freight and transportation		
5700	Freight and transportation (control account)		
5710	Freight and insurance premi-ums for goods distribution	5711	Freight charges
		5712	Freight insurance
5720	Customs and forwarding costs etc.	5721	Customs costs
		5722	Forwarding costs
		5729	Other customs and forwarding costs, etc.
5730	Work-specific transport costs		
5790	Other freight and transportation charges		
58	Travel expenses		
5800	Travel expenses (control account)		
5810	Tickets		
5820	Car hire		
5830	Board and lodging	5831	Board and lodging, Sweden
		5832	Board and lodging, abroad
5890	Other travel expenses		
59	Advertising and PR		
5900	Advertising and PR (control account)		
5910	Advertisements		
5920	Outdoor and transport advertising		
5930	Advertising matter and direct marketing		
5940	Exhibitions and trade fairs		
5950	In-store advertising and dealer advertising		

5960	Goods samples, advertising gifts and incentives, competitions		
5970	Film, radio, TV and Internet advertising		
5980	Sponsoring	5981	Tax-deductible sponsoring
		5982	Non tax-deductible sponsoring
5990	Other advertising and PR expenses		
60	Other selling expenses		
6000	Other selling expenses (control account)		
6010	Catalogues, price lists etc.		
6020	Own trade publications		
6030	Special order costs		
6040	Credit card charges		
6050	Sales commissions	6055	Franchise costs
		6059	Other sales commissions costs
6060	Credit sale charges	6061	Credit information
		6062	Debt collecting expenses
		6063	Credit insurance premiums
		6064	Factoring charges
		6069	Other credit sale charges
6070	Business entertaining	6071	Business entertaining, tax-deductible
		6072	Business entertaining, non tax-deductible
6080	Bank guarantees		
6090	Other selling expenses		
61	Office supplies and printed matter		
6100	Office supplies and printed matter (control account)		
6110	Office supplies		
6150	Printed matter		
62	Telecommunications, data and postal services		
6200	Telecommunications, data and postal services (control account)		
6210	Telecommunications	6211	Fixed telephony
		6212	Mobile telephony
		6219	Other costs for telecommunications
6230	Data communication		
6250	Postage		

6290	Other costs for telecommunications, data and postal services		
63	Corporate insurance and other risk-related costs		
6300	Corporate insurance and other risk-related costs (control account)		
6310	Corporate insurance		
6320	Excess		
6330	Losses in work in progress		
6340	Damages paid	6341	Damages paid, tax-deductible
		6342	Damages paid, non tax-deductible
6350	Bad debt losses	6351	Confirmed bad debt losses
		6352	Anticipated bad debt losses
6360	Warranty costs	6361	Change in warranty provision
		6362	Actual warranty costs
6370	Security services		
6380	Losses on other current receivables		
6390	Other risk-related costs	6391	Other risk-related costs, tax-deductible
		6392	Other risk-related costs, non tax-deductible
64	Costs of administration		
6400	Costs of administration (control account)		
6420	Remuneration to auditor	6421	Audit
		6422	Audit business in addition to audit
		6423	Tax advisory services – auditor
		6424	Other services – auditor
6430	Management fees		
6440	Annual and interim reports		
6450	Annual general meeting/Annual general meeting of an association		
6490	Other costs of administration		
65	Other external services		
6500	Other external services (control account)		
6510	Surveying costs		
6520	Drawing and copying costs		
6530	Accountancy services		
6540	IT services		
6550	Consulting fees	6551	Architectural services
		6552	Technical testing and analysis

		6553	Technical consulting services
		6554	Financial and other economic advice
		6555	Tax advisory services, incl. insolvency and bankruptcy administration
		6556	Purchased research and development services
		6559	Other consulting fees
6560	Service charges to trade associations		
6570	Banking costs		
6580	Court costs and attorneys' fees		
6590	Other external services		
67	Specifically for non-profit organisations and foundation		
6700	Specifically for non-profit organisations and foundation (control account)		
6710	Donations paid		
68	Temporary employees		
6800	Temporary employees (control account)		
6810	Temporary employees, production		
6820	Temporary employees, warehouse		
6830	Temporary employees, transport		
6840	Temporary employees, office and accounting		
6850	Temporary employees, IT		
6860	Temporary employees, marketing and sales		
6870	Temporary employees, restaurants and shops		
6880	Temporary employees, company management		
6890	Temporary employees, other		
69	Other external expenses		
6900	Other external expenses (control account)		
6910	Licence fees and royalties		
6920	Expenses for own patents		
6930	Costs relating to trademarks etc.		

6940	Inspection and testing charges, stamp duty		
6950	Fees to regulatory authorities		
6970	Newspapers, professional literature, etc.		
6980	Association fees	6981	Association fees, tax-deductible
		6982	Association fees, non-tax-deductible
6990	Other external expenses	6991	Other external expenses, tax-deductible
		6992	Other external expenses, non tax-deductible
		6993	Donations and gifts
		6996	Paid foreign income tax
		6997	Unpaid foreign income tax
		6998	VAT, overseas
		6999	Input VAT on mixed business
7	Personnel costs, depreciation etc.		
70	Wages to employees under collective agreements		
7000	Wages to employees under collective agreements (control account)		
7010	Wages to employees under collective agreements	7011	Wages to employees under collective agreements
		7012	Profit shares to employees under collective agreements
		7013	Wages "Växa-stöd" employees under collective agreements, 10,21%
		7017	Severance pay to employees under collective agreements
		7018	Gross wages reduction, employees under collective agreements
		7019	Accrued pay and profit shares to employees under collective agreements
7030	Wages to employees under collective agreements (employees outside Sweden)	7031	Wages to employees under collective agreements (employees outside Sweden)
		7032	Profit shares to employees under collective agreements (employees outside Sweden)
		7037	Severance pay to employees under collective agreements (employees outside Sweden)

		7038	Gross wages reduction, employees under collective agreements (employees outside Sweden)
		7039	Accrued pay and profit shares to employees under collective agreements (employees outside Sweden)
7080	Wages to employees under collective agreements for time not worked	7081	Statutory sick pay to employees under collective agreements
		7082	Holiday pay to employees under collective agreements
		7083	Parental pay to employees under collective agreements
		7089	Other wages to employees under collective agreements for time not worked
7090	Change in accrued holiday pay liability		
72	Salaries to white-collar employees and managers		
7200	Salaries to white-collar employees and managers (control account)		
7210	Salaries to white-collar employees	7211	Salaries to white-collar employees
		7212	Profit shares to white-collar employees
		7213	Wages "Växa-stöd" white-collar employees, 10,21%
		7217	Severance pay to white-collar employees
		7218	Gross salary reductions, white-collar employees
		7219	Accrued pay and profit shares to white-collar employees
7220	Salaries to managers	7221	Salaries to managers
		7222	Bonuses to managers
		7227	Severance pay to managers
		7228	Gross salary deductions, managers
		7229	Accrued pay and profit shares to managers
7230	Salaries to white-collar employees and managers (employees outside Sweden)	7231	Salaries to white-collar employees and managers (employees outside Sweden)

		7232	Profit shares to white-collar employees and managers (employees outside Sweden)
		7237	Severance pay to white-collar employees and managers (employees outside Sweden)
		7238	Gross salary deduction, white-collar employees and managers (employees outside Sweden)
		7239	Accrued pay and profit shares to white-collar employees and managers (employees outside Sweden)
7240	Directors' remuneration		
7280	Pay to white-collar employees and managers for time not worked	7281	Statutory sick pay to white-collar employees
		7282	Statutory sick pay to managers
		7283	Parental pay to white-collar employees
		7284	Parental pay to managers
		7285	Holiday pay to white-collar employees
		7286	Holiday pay to managers
		7288	Other pay to white-collar employees for time not worked
		7289	Other pay to managers for time not worked
7290	Change in accrued holiday pay liability	7291	Change in accrued holiday pay liability to white-collar employees
		7292	Change in accrued holiday pay liability to managers
73	Cash remuneration and benefits in kind		
7300	Cash remuneration and benefits in kind (control account)		
7310	Additional cash remuneration	7311	Remuneration for attendance at meetings etc.
		7312	Remuneration for suggestion activities, inventions
		7313	Remuneration for/contribution towards housing costs
		7314	Remuneration for/contribution towards meal costs

		7315	Remuneration for/contribution towards travel to and from workplace
		7316	Remuneration for/contribution towards work clothing
		7317	Remuneration for/contribution towards work materials and tools
		7318	Funds to cover miscalculations
		7319	Other additional cash remuneration
7320	Subsistence allowances, business travel	7321	Tax-exempt subsistence allowances, Sweden
		7322	Taxable subsistence allowances, Sweden
		7323	Tax-exempt subsistence allowances, overseas
		7324	Taxable subsistence allowances, overseas
7330	Mileage allowances	7331	Mileage allowances, tax-exempt
		7332	Mileage allowances, taxable
		7333	Reimbursement for congestion tax, tax-exempt
7350	Allowance for mandatory working clothing		
7370	Business entertainment allowance		
7380	Costs of benefits in kind to employees	7381	Costs of free housing
		7382	Costs of free or subsidised meals
		7383	Costs of free travel to and from the workplace
		7384	Costs of free or subsidised work clothing
		7385	Costs of free car
		7386	Subsidised interest
		7387	Costs of home computers
		7388	Employee reimbursements for benefits
		7389	Other costs of benefits in kind
7390	Other cash remuneration and benefits in kind	7391	Cost of congestion tax benefit
		7392	Cost of benefit for household-related services
74	Pensions		
7400	Pensions (control account)		

7410	Pension insurance premiums	7411	Collective agreement pension insurance premiums
		7412	Individual pension insurance premiums
7420	Change in pension provision		
7430	Deduction: Interest portion of pension costs		
7440	Change in pension fund	7441	Transfer of funds to pension fund
		7448	Indemnification from pension fund
7460	Pension payments	7461	Pension payments to former employees under collective agreements
		7462	Pension payments to former white-collar employees
		7463	Pension payments to former managers
7470	Administration charges and credit insurance premiums		
7490	Other pension costs		
75	Statutory and contractual social security and other contributions		
7500	Statutory and contractual social security and other contributions (control account)		
7510	Statutory social security contributions 31,42 %	7511	Statutory social security contributions on wages, salaries and other remuneration
		7512	Statutory social security contributions on value of taxable benefits
		7515	Statutory social security contributions on taxable cash remuneration
		7516	Social security contributions on fees
		7518	Statutory social security contributions on gross wages/salary deductions etc.
		7519	Statutory social security contributions on holiday pay and wage/salary liabilities
7530	Special payroll tax	7531	Special payroll tax on certain insurance compensation etc.

		7532	Special payroll tax on pension costs, tax return item
		7533	Special payroll tax on pension costs
7550	Yield tax on pension funds	7551	Yield tax 15 % insurance company
		7552	Yield tax 15 % foreign insurance company
		7553	Yield tax 30 % insurance company
		7554	Yield tax 30 % foreign endowment insurance
7570	Labour market insurance premiums	7571	Labour market insurance schemes
		7572	Labour market insurance, pension insurance premiums, tax return item
7580	Group insurance premiums	7581	Group life insurance
		7582	Group sickness insurance
		7583	Group accident insurance
		7589	Other group insurance premiums
7590	Other statutory and contractual social security contributions		
76	Other personnel costs		
7600	Other personnel costs (control account)		
7610	Training		
7620	Health care	7621	Health care, tax-deductible
		7622	Health care, non tax-deductible
		7623	Health care insurance, non-tax-deductible
7630	Entertainment of personnel	7631	Entertainment of personnel, tax-deductible
		7632	Entertainment of personnel, non tax-deductible
7650	Sickness insurance		
7670	Change in staff fund	7671	Transfer to staff fund
		7678	Indemnification from staff fund
7690	Other personnel costs	7691	Staff recruitment
		7692	Assistance towards funeral expenses
		7693	Leisure activities
		7699	Other personnel costs
77	Write-downs and reversed write-downs		

7710	Write-downs of intangible fixed assets		
7720	Write-downs of land and buildings		
7730	Write-downs of machinery and equipment	7731	Write-downs of plant and machinery
		7732	Write-downs of equipment, tools, fixtures and fittings
		7733	Write-downs of other tangible fixed assets
7740	Write-downs of certain current assets		
7760	Reversed write-downs of intangible fixed assets		
7770	Reversed write-downs of land and buildings		
7780	Reversed write-downs of machinery and equipment	7781	Reversed write-downs of plant and machinery
		7782	Reversed write-downs of equipment, tools, fixtures and fittings
		7783	Reversed write-downs of other tangible fixed assets
7790	Reversed write-downs of certain current assets		
78	Depreciation/amortisation according to plan		
7810	Amortisation of intangible fixed assets	7811	Amortisation of capitalised expenditure
		7812	Amortisation of concessions etc.
		7813	Amortisation of patents
		7814	Amortisation of licences
		7815	Amortisation of trademarks
		7816	Amortisation of tenancy rights
		7817	Amortisation of goodwill
		7819	Amortisation of other intangible fixed assets
7820	Depreciation on buildings and land improvements	7821	Depreciation on buildings
		7824	Depreciation on land improvements
		7829	Depreciation on other buildings
7830	Depreciation on machinery and equipment	7831	Depreciation on plant and machinery
		7832	Depreciation on equipment, tools, fixtures and fittings
		7836	Depreciation on leased assets

		7839	Depreciation on other tangible fixed assets
7840	Depreciation on cost of improvements to leased property		
79	Other operating expenses		
7940	[Not K2] Unrealised positive/negative value changes in hedging instruments		
7960	Exchange losses on operating receivables and liabilities		
7970	Losses on sale of intangible and tangible fixed assets	7971	Losses on sale of intangible fixed assets
		7972	Losses on sale of land and buildings
		7973	Losses on sale of machinery and equipment
7990	Other operating expenses		
8	Financial and other income and expenses		
80	Results from participations in group companies		
8010	Dividends on participations in group companies	8012	Dividends on participations in subsidiaries
		8016	Capitalisation issue, group companies
8020	Proceeds from sale of participations in group companies		
8030	Profit share in partnerships (subsidiaries)		
8070	Write-downs of participations and long-term receivables, group companies	8072	Write-downs of participations in subsidiaries
		8076	Write-downs of long-term receivables, parent company
		8077	Write-downs of long-term receivables, subsidiaries
8080	Reversed write-downs of participations and long-term receivables, group companies	8082	Reversal of write-downs of participations in subsidiaries
		8086	Reversal of write-downs of long-term receivables, parent company

		8087	Reversal of write-downs of long-term receivables, subsidiaries
81	Results from participations in associated companies		
8110	Dividends from associated companies, jointly controlled companies and other companies in which a participating interest is held	8111	Dividends from associated companies
		8112	Dividends from from jointly controlled companies
		8113	Dividends from other companies in wich a participating is held
		8116	Capitalisation issue, associated companies
		8117	Capitalisation issue, from jointly controlled companies
		8118	Capitalisation issue, from other companies in wich a participating is held
8120	Proceeds from sale of participations in associated companies, jointly controlled companies and other companies in which a participating interest is held	8121	Proceeds from sale of participations in associated companies
		8122	Proceeds from sale of participations in jointly controlled companies
		8123	Proceeds from sale of participations in other companies in wich a participating is held
8130	Profit share in partnerships in associated companies, jointly controlled companies and other companies in which a participating interest is held	8131	Profit share in partnerships in associated companies
		8132	Profit share in jointly controlled companies
		8133	Profit share in partnerships in other companies in wich a participating is held

8170	Write-downs of participations and long-term receivables, associated companies, jointly controlled companies and other companies in which a participating interest is held	8171	Write-downs of participations in associated companies
		8172	Write-downs of long-term receivables, associated companies
		8173	Write-downs of participations in jointly controlled companies
		8174	Write-downs of long-term receivables, jointly controlled companies
		8176	Write-downs of participations in other companies in which a participating interest is held
		8177	Write-downs of long-term receivables, other companies in which a participating interest is held
8180	Reversed write-downs of participations and long-term receivables, associated companies, jointly controlled companies and other companies in which a participating interest is held	8181	Reversal of write-down of participations in associated companies
		8182	Reversal of write-down of long-term receivables, associated companies
		8183	Reversed write-downs of participations, jointly controlled companies
		8184	Reversed write-downs of long-term receivables, jointly controlled companies
		8186	Reversed write-downs of participations, other companies in which a participating interest is held
		8187	Reversed write-downs long-term receivables, other companies in which a participating interest is held
8210	Dividends on investments in other companies	8212	Dividends, other companies
		8216	Capitalisation issues, other companies

82	Results from other securities and receivables recorded as fixed assets		
8220	Proceeds from sale of securities and long-term receivables, other companies	8221	Proceeds from sale of participations in other companies
		8222	Proceeds from sale of long-term receivables, other companies
		8223	Proceeds from sale of derivatives
8230	Exchange differences on long-term receivables	8231	Exchange gains on long-term receivables
		8236	Exchange losses on long-term receivables
8240	Profit share from partnerships (other companies)		
8250	Interest income from long-term receivables and securities in other companies	8251	Interest income from long-term receivables
		8252	Interest income from other securities
		8254	Tax exempt interest income, long-term assets
		8255	Tax on capital investment
8260	Interest income from long-term receivables, group companies	8261	Interest income from long-term receivables, parent company
		8262	Interest income from long-term receivables, subsidiaries
		8263	Interest income from long-term receivables, other group companies
8270	Write-downs of participations and long-term receivables, other companies	8271	Write-downs of participations in other companies
		8272	Write-downs of long-term receivables, other companies
		8273	Write-downs of other securities, other companies
8280	Reversal of write-downs of participations and long-term receivables, other companies	8281	Reversal of write-downs of participations in other companies

			8282		Reversal of write-downs of long-term receivables, other companies
			8283		Reversal of write-downs of other securities in other companies
8290	[Not K2]	Fair value measurement, fixed assets	8291	[Not K2]	Unrealised value changes in fixed assets
			8295	[Not K2]	Unrealised value changes in derivative instruments
83		Other interest income and similar profit/loss items			
8310		Interest income from current assets	8311		Interest income, banks
			8312		Interest income, short-term deposits
			8313		Interest income, current receivables
			8314		Interest income, tax-exempt
			8317		Interest income, hidden interest rate compensation
			8319		Other interest income from current assets
8320	[Not K2]	Fair value measurement, current assets	8321	[Not K2]	Unrealised value changes in current assets
			8325	[Not K2]	Unrealised value changes in derivative instruments (current assets)
8330		Exchange differences on current receivables and investments	8331		Exchange gains on current receivables and investments
			8336		Exchange losses on current receivables and investments
8340		Dividends from short-term investments			
8350		Proceeds from sale of short-term investments			
8360		Other interest income from group companies	8361		Other interest income from parent company
			8362		Other interest income from subsidiaries
			8363		Other interest income from other group companies
8370		Write-downs of short-term investments			
8380		Reversal of write-downs of short-term investments			
8390		Other financial income			

84	Interest expense and similar profit/loss items		
8400	Interest expense (control account)		
8410	Interest expense on long-term liabilities	8411	Interest expense for bond, debenture and convertible loans
		8412	Interest portion of pension costs
		8413	Interest expense, overdraft facility
		8415	Interest expense on other liabilities to credit institutions
		8417 [Not K2]	Interest expense, hidden interest rate compensation etc.
		8418	Deductible interest subsidies
		8419	Other interest expense on long-term liabilities
8420	Interest expense on current liabilities	8421	Interest expense to credit institutions
		8422	Penalty interest expense for accounts payable – trade
		8423	Interest expense on taxes and charges
		8424	Interest expense with a building
		8429	Other interest expense on current liabilities
8430	Exchange differences on liabilities	8431	Exchange gains on liabilities
		8436	Exchange losses on liabilities
8440	Interest subsidies received		
8450 [Not K2]	Unrealised value changes in liabilities	8451 [Not K2]	Unrealised value changes in liabilities
		8455 [Not K2]	Unrealised value changes in hedging instruments
8460	Interest expense to group companies	8461	Interest expense to parent company
		8462	Interest expense to subsidiaries
		8463	Interest expense to other group companies
8480 [Not K2]	Capitalised interest		
8490	Other liability-related items	8491	Settlements from schemes of arrangement for liabilities to credit institutions etc.
88	Appropriations		
8810	Change in tax allocation reserve	8811	Transfer to tax allocation reserve
		8819	Reversal from tax allocation reserve

8820	Group contributions received		
8830	Group contributions paid		
8840	Reimbursements		
8850	Change in excess depreciation/amortisation	8851	Change in excess amortisation, intangible fixed assets
		8852	Change in excess depreciation, buildings and land improvements
		8853	Change in excess depreciation, machinery and equipment
8860	Change in replacement reserve	8861	Transfer to replacement reserve for equipment
		8862	Transfer to replacement reserve for buildings and land improvements
		8864	Transfer to replacement reserve for stocks of farming animals and reindeer
		8865	Transfer from replacement reserve for depreciation
		8866	Transfer from replacement reserve for purposes other than depreciation
		8869	Transfer from replacement reserve
8890	Other appropriations	8892	Write-downs of fixed assets on consolidation
		8896	Change in inventory reserve
		8899	Other appropriations
89	Taxes and result for the financial year		
8910	Tax charged to profit/loss for the year		
8920	Tax due to changed taxation		
8930	Tax refund		
8940	[Not K2] Deferred tax		
8980	Other taxes		
8990	Result	8999	Result for the year