

ANNEX 1
CHART OF ACCOUNTS FOR ENTERPRISES
*(Issued together with the Circular No. 200/2014/TT-BTC of the Ministry of Finance dated
December 22, 2014)*

No.	A/C CODE		DESCRIPTION
	Class	Sub-class	
1	2	3	4
			ASSETS
01	111		Cash
		1111	Vietnam Dong
		1112	Foreign currencies
		1113	Monetary gold
02	112		Cash in banks
		1121	Vietnam Dong
		1122	Foreign currencies
		1123	Monetary gold
03	113		Cash in transit
		1131	Vietnam Dong
		1132	Foreign currencies
04	121		Trading securities
		1211	Shares
		1212	Bonds
		1218	Other securities and financial instruments
05	128		Held to maturity investments
		1281	Term deposits
		1282	Bonds
		1283	Lending loans
		1288	Other held to maturity investments
06	131		Trade receivables
07	133		Deductible VAT
		1331	VAT on purchase of goods and services
		1332	VAT on purchase of fixed assets
08	136		Intra-company receivables
		1361	Working capital provided to subsidiary units

		1362	Intra-company receivables on foreign exchange differences
		1363	Intra-company receivables on borrowing costs eligible to be capitalized
		1368	Other intra-company receivables
1	2	3	4
09	138		Other receivables
		1381	Shortage of assets awaiting resolution
		1385	Receivables from equitization
		1388	Others
10	141		Advances
11	151		Purchased goods in transit
12	152		Raw materials
13	153		Tools and supplies
		1531	Tools and supplies
		1532	Packing materials subject to rotation
		1533	Instruments for renting
		1534	Equipment, spare and replacement parts
14	154		Work-in-progress expenses
15	155		Finished goods
		1551	Inventory
		1557	Real estate
16	156		Mercantile goods
		1561	Purchase costs
		1562	Incidental purchase costs
		1567	Real property
17	157		Outward goods on consignment
18	158		Goods in bonded warehouse
19	161		Non-business expenditure
		1611	Expenditure brought forward
		1612	Expenditure of current year
20	171		Government bonds purchased for resale
21	211		Tangible fixed assets

		2111	Buildings, houses, fixtures and architectural structures
		2112	Machinery and equipment
		2113	Means of transportation or transmission
1	2	3	4
		2114	Equipment or furniture used for management purposes
		2115	Perennial plants, draft animals and farm livestock
		2118	Other fixed assets
22	212		Finance-lease fixed assets
		2121	Finance lease tangible fixed assets
		2122	Finance lease intangible fixed assets
23	213		Intangible fixed assets
		2131	Land use rights
		2132	Publication rights
		2133	Copyrights and patents
		2134	Product labels and trademarks
		2135	Computer software
		2136	Licences and franchises
		2138	Other intangible fixed assets
24	214		Depreciation of fixed assets
		2141	Depreciation of tangible fixed assets
		2142	Depreciation of finance-lease fixed assets
		2143	Amortisation of intangible fixed assets
		2147	Depreciation of invested real property
25	217		Investment real property
26	221		Investment in subsidiaries
27	222		Investments in joint ventures and associates
28	228		Other investments
		2281	Investments in equity of other entities
		2288	Other investments
29	229		Allowance for any asset impairment
		2291	Allowances for decline in value of trading securities
		2292	Allowances for impairment of investments in other entities
		2293	Allowances for doubtful debts
		2294	Allowances for decline in value of inventories

30	241	2411 2412 2413	Capital construction in progress Procurement of fixed assets Capital construction works Major repairs of fixed assets
1	2	3	4
31	242		Prepaid expenses
32	243		Deferred tax assets
33	244		Mortgage, collaterals and deposits
			LIABILITIES
34	331		Accounts payable to sellers
35	333		Taxes and charges payable to the State Budget
		3331	VAT
		33311	<i>Output VAT</i>
		33312	<i>VAT on imports</i>
		3332	Excise duty
		3333	Import, export duty
		3334	Corporate income tax
		3335	Personal income tax
		3336	Natural resources tax
		3337	Housing and land tax, and rental charges
		3338	Environment protection tax and other taxes
		33381	Environment protection tax
		33382	Other taxes
		3339	Fees, charges and other payables
36	334		Payables to employees
		3341	Payables to staff
		3348	Payables to other employees
37	335		Accrued expenses
38	336		Intra-company payables
		3361	Intra-company payables for operating capital received
		3362	Intra-company payables on foreign exchange differences
		3363	Intra-company payables on borrowing costs eligible to be capitalized
		3368	Other intra-company payables

39	337		Construction progress-based billings
40	338		Other payables
		3381	Surplus of assets awaiting resolution
		3382	Trade union fees
		3383	Social insurance
		3384	Health insurance
1	2	3	4
		3385	Payables concerning equitization
		3386	Unemployment insurance
		3387	Unearned revenue
		3388	Other payables
41	341		Borrowings and finance lease liabilities
		3411	Borrowings
		3412	Finance lease liabilities
42	343		Issued bonds
		3431	Ordinary bonds
		34311	<i>Par value of bonds</i>
		34312	<i>Bond discounts</i>
		34313	<i>Bond premiums</i>
		3432	Convertible bonds
43	344		Deposits received
44	347		Deferred tax liabilities
45	352		Provisions
		3521	Product warranty provisions
		3522	Construction warranty provisions
		3523	Enterprise restructuring provisions
		3524	Other provisions
46	353		Bonus and welfare fund
		3531	Bonus fund
		3532	Welfare fund
		3533	Welfare fund used for fixed asset acquisitions
		3534	Management bonus fund
47	356		Science and technology development fund
		3561	Science and technology development fund
		3562	Science and technology development fund used for fixed asset acquisition

48	357		Price stabilization fund
OWNER'S EQUITY			
49	411		Invested capital
		4111	Contributed capital
		41111	Ordinary shares with voting rights
		41112	Preferred stocks
1	2	3	4
		4112	Capital surplus
		4113	Conversion options on convertible bonds
		4118	Other capital
50	412		Differences upon asset revaluation
51	413		Exchange rate differences
		4131	Exchange rate differences upon revaluation of monetary items denominated in foreign currency
		4132	Exchange rate differences in pre-operating period
52	414		Investment and development fund
53	417		Enterprise reorganization assistance fund
54	418		Other equity funds
55	419		Treasury stocks
56	421		Undistributed profit after tax
		4211	Undistributed profit after tax brought forward
		4212	Undistributed profit after tax for the current year
57	441		Capital construction investment funds
58	461		Non-business funds
		4611	Non-business funds brought forward
		4612	Non-business funds for the current year
59	466		Non-business funds used for fixed asset acquisitions
REVENUE			

60	511		Revenue gained from sale of goods and provision of services
		5111	Revenue gained from sale of goods
		5112	Revenue gained from sale of finished goods
		5113	Revenue gained from provision of services
		5114	Revenue gained from government grants or subsidies
		5117	Revenue gained from trade in investment real property
		5118	Others
61	515		Revenue gained from financial transactions
1	2	3	4
62	521		Revenue deductions
		5211	Trade discounts
		5212	Sales rebates
		5213	Sales returns
			COSTS OF PRODUCTION AND BUSINESS
63	611		Purchases
		6111	Purchases of raw materials
		6112	Purchases of goods
64	621		Direct raw material costs
65	622		Direct labour costs
66	623		Costs of construction machinery
		6231	Labour costs
		6232	Raw material costs
		6233	Costs of production tools and instruments
		6234	Cost of amortization of construction machinery
		6237	Outsourced service costs
		6238	Other monetary expenses
67	627		Production overheads
		6271	Factory staff costs
		6272	Raw material costs
		6273	Costs of production tools and instruments
		6274	Cost of amortization of fixed assets
		6277	Outsourced service costs
		6278	Other monetary expenses

68	631		Production costs
69	632		Cost price
70	635		Financial expenses
71	641		Selling expenses
		6411	Staff expenses
		6412	Raw and packing material costs
		6413	Costs of tools and instruments
		6414	Costs of amortization of fixed assets
		6415	Warranty expenses
1	2	3	4
72	642	6417	Outsourced service costs
		6418	Other monetary expenses
			General administrative expenses
		6421	Management staff costs
		6422	Office supply expenses
		6423	Office furniture expenses
		6424	Costs of amortization of fixed assets
		6425	Taxes, fees and charges
		6426	Provisions
		6427	Outsourced service costs
		6428	Other monetary expenses
			OTHER INCOME
73	711		Other income
			OTHER EXPENSES
74	811		Other expenses
75	821		Corporate income tax expenses
		8211	Current tax expenses
		8212	Deferred tax expenses
			INCOME SUMMARY
76	911		Determination of business outcomes

