

SYSTEM OF ACCOUNTS 2008

ID no.		ACCOUNT'S NAME	ID no.		ACCOUNT'S NAME
Lev 1	Lev 2		Lev 1	Lev 2	
Category 1: SHORT-TERM ASSETS				2115	
111		Cash / Cash in hand		2118	Other fixed assets
	1111	Vietnamese currency	212		Fixed asset of financial credit
	1112	Foreign currency	213		Intangible fixed assets
	1113	Gold, silver, precious stones		2131	Land using right
112		Cash in bank		2132	Publishment right
	1121	Vietnamese currency		2133	Patents and copy right
	1122	Foreign currency		2134	Brand name
	1123	Gold, silver, precious stones		2135	Software
113		Money in transit		2136	License and franchise
	1131	Vietnamese currency		2138	Other intangible fixed asset
	1132	Foreign currency	214		Depreciation of fixed asset
121		Short term securities investment		2141	Depreciation of tangible fixed asset
	1211	Stocks		2142	Depreciation of leased asset
	1212	Bonds		2143	Depreciation of intangible fixed asset
128		Other short term investment		2147	Depreciation of properties investment
	1281	Time - limit - deposit	217		Properties investment
	1282	Others	221		Investment in sub-units
129		Provision for short term investment	222		Joint venture capital contribution
131		Receivable from customers	223		Investment in corporation
133		VAT be deducted	228		Other long term investment
	1331	From goods, service		2281	Stocks
	1332	From Fixed assets		2282	Bonds
136		Internal receivables		2288	Other long term investment
	1361	Capital from sub-units	229		Provision for long term investment
	1368	Internal other receivables	241		Capital construction in process
138		Other receivables		2411	Fixed asset purchase
	1381	Pending assets		2412	Capital construction
	1385	Receivable from Privazation		2413	Major repair of fixed assets
	1388	Others	242		Long term prepaid expenses
139		Provision for bad debt	243		Deferred income tax asset
141		Advances	244		Long term collateral and deposit
142		Prepaid expenses	Category 3: PAYABLES		
144		Mortage, collateral and short term deposits	311		Short term borrowings
151		Purchase goods in transit	315		Long term loans due to date
152		Raw materials	331		Payable to seller
153		Instrument and tool	333		Taxes and transfer to government
154		Cost for work in process		3331	VAT
155		Finished products		33311	Output VAT be submitted
156		Goods		33312	Imported goods VAT
	1561	Purchases rate		3332	Excise tax
	1562	Cost for purchases		3333	Import and export duties
	1567	Properties		3334	Profit tax
157		Entructed goods for sales		3335	Private earning tax
158		Bonded warehouse (not sure)		3336	Natural resource tax
159		Provision for devaluation of stock		3337	Land and housing tax, land rental charges
161		Administrative expenses		3338	Other taxes
	1611	For previous year		3339	Fee and charge and other payables
	1612	Current year	334		Employees payments
Category 2: LONG-TERM ASSETS				3341	For employees
211		Tangible fixed assets		3348	For other labors
	2111	Building and architechtonic model	335		Payable expenses
	2112	Equipment and machine	336		Internal payables
	2113	Transpotation and transmit instrument	337		Payment in progress construction agreement
	2114	Instruments and tools for management	338		Other payables

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	3381	Pending assets	532		Devaluation of sale price
	3382	Labor union fees	Category 6: BUSINESS EXPENSES		
	3383	Social insurance	611		Purchases
	3384	Health insurance		6111	Raw materials
	3385			6112	Goods
	3386		621		Raw materials expenses
	3387		622		Labor expenses
	3388	Others	623		Construct equipment expenses
341		Long term borrowings		6231	Employees
342		Long term loans		6232	Raw materials
343		Issued bonds		6233	Production instruments
	3431	Face value		6234	Depreciation of equipment expenses
	3432	Bond discount		6237	External services
	3433	Bond extra		6238	Others by cash
344		Receipts of long term collateral and deposit	627		Overhead expenses
347		Deferred income tax liability		6271	Employees
351		Unemployment reserved fund		6272	Raw materials
352		Payable provision		6273	Production instruments
Category 4: OWNER'S EQUITY				6274	Depreciation of fixed assets
411		Capital		6277	External services
	4111	Working capital		6278	Others by cash
	4112	Shares capital	631		Production cost
	4118	Other capital	632		Cost of goods sold
412		Differences from assets revaluation	635		Financial activities expense
413		Exchange rate differences	641		Sale costs
	4131	Exchange rate differences ending		6411	Employees
	4132	Exchange rate differences construction		6412	Materials and wrapping
414		Business development funds		6413	Stationeries
415		Reserved funds		6414	Depre. of fixed assets
418		Other owner fund		6415	Warranty expenses
419		Stock Fund		6417	External services
421		Undistributed surplus		6418	Others by cash
	4211	Previous year's surplus	642		Enterprise admin. Cost
	4222	Previous current's surplus		6421	Manager
431		Welfare and reward funds		6422	Admin. Instruments
	4311	Reward fund		6423	Office's Equipments
	4312	Welfare funds		6424	Depre. of fixed assets
	4313			6425	Taxes, fees and charges
441		Construction capital sources		6426	Reserves expenses
461		Functional operation funds		6427	External services
	4611	Of previous year		6428	Others by cash
	4612	Of current year	Category 7: OTHER REVENUE		
466		Capital source taken form fixed assets	711		Other activities incomes
Category 5: TURNOVER			Category 8: OTHER EXPENSES		
511		Revenue	811		Other acvities expenses
	5111	From goods sale	821		Income tax expense
	5112	From products sale		8211	Current income tax expense
	5113	From services		8212	Deferred income tax expenses
	5114	From allowance	Category 9: RESULTS FROM BUSINESS ACTIVITIES		
	5117	Revenue from investment properties	911		Results from ordinary activities
512		Internal sale turnover	Category 0: OUTSIDE TABLE ACCOUNTS		
	5121	From goods sale	001		External leases
	5122	From products sale	002		Debt age by foreign currency
	5123	Internal sale turnover from services	003		Goods entrusted for sales and deposit
515		Revenue from financial activities	004		Settled bad loans
521		Sale discount	007		Foreign currencies
531		Return of sold goods	008		Budget ceiling