

Akte | SBS Rewe Neo®

Hinweise Rewe Stammdaten



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- Ergänzung -

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1 Kontenrahmenänderungen 2016

1.1 Kontenrahmen KR03

1.1.1 Neue Konten

Konto	Bezeichnung KR03
801 -808	Gezeichnetes Kapital
867	Verlustvortrag vor Verwendung (mit Aufteilung für Kapitalkontenentwicklung)
889	Gesamthänderisch gebundene Rücklagen (mit Aufteilung für Kapitalkontenentwicklung)
814	Rückständige fällige Einzahlungen auf Geschäftsanteile, vermerkt
816 -818	Gegenkonto Rückständige fällige Einzahlungen auf Geschäftsanteile, vermerkt
1389	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
1725	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
2218	Ausländische Steuer auf im Inland steuerfreie DBA-Einkünfte
3349	Wareneingang ohne Vorsteuerabzug
4879	Abschreibungen auf Wertpapiere des Umlaufvermögens - verbundene Unternehmen
4885	Abschreibungen auf Umlaufvermögen, steuerrechtlich bedingt (soweit unübliche Höhe)
4890	Abschreibungen auf Umlaufvermögen außer Vorräte und Wertpapiere des Umlaufvermögens, steuerrechtlich bedingt (übliche Höhe)
8101 -8104	Steuerfreie Umsätze § 4 Nr. 8 ff. UStG
8500	Sonderbetriebseinnahmen, Tätigkeitsvergütung
8501	Sonderbetriebseinnahmen, Miet-/Pachteinnahmen
8502	Sonderbetriebseinnahmen, Zinseinnahmen
8503	Sonderbetriebseinnahmen, Haftungsvergütung
8504	Sonderbetriebseinnahmen, Pensionszahlungen
8505	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
8959	Direkt mit dem Umsatz verbundene Steuern
8994	Aktivierete Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
9086	Offene Posten aus 2016
9916 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9917 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9918 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
9919 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
9990	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
9991	Erträge (aperiodisch)
9992	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
9993	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung
9994	Aufwendungen (aperiodisch)
9995	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
9998	Gegenkonto zu 9990-9997

1.1.2 Geänderte Konten

Konto	Bezeichnung KR03 neu	bisher
1548	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
2000	Konto reserviert	Außerordentliche Aufwendungen
2001	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
2005	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
2010	Betriebsfremde Aufwendungen	Betriebsfremde Aufwendungen (soweit nicht außerordentlich)

Konto	Bezeichnung KR03 neu	bisher
2020	Periodenfremde Aufwendungen	Periodenfremde Aufwendungen (soweit nicht außerordentlich)
2090	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften
2091	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
2092	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
2094	Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (latente Steuern)
2219	Anrechnung/Abzug ausländische Quellensteuer	Ausländische Quellensteuer
2387	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 1-3 AO
2388	Konto reserviert	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 4 AO
2389	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für kirchliche, religiöse und gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für kirchliche, religiöse und gemeinnützige Zwecke
2390	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für wissenschaftliche, mildtätige, kulturelle Zwecke	Zuwendungen, Spenden an Stiftungen für wissenschaftliche, mildtätige, kulturelle Zwecke
2500	Konto reserviert	Außerordentliche Erträge
2501	Konto reserviert	Außerordentliche Erträge finanzwirksam
2505	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
2520	Periodenfremde Erträge	Periodenfremde Erträge (soweit nicht außerordentlich)
2590	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
2591	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
2592	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
2593	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
2594	Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)
4350	Verbrauchssteuer (sonstige Steuern)	Verbrauchssteuer
4990	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften, Bücher
8630 -8634	Sonstige Erträge betrieblich und regelmäßig 7 % USt	Sonstige Erlöse betrieblich und regelmäßig 7 % USt
8640 -8644	Sonstige Erträge betrieblich und regelmäßig 19 % USt	Sonstige Erlöse betrieblich und regelmäßig 19 % USt
8649	Sonstige Erträge betrieblich und regelmäßig 16 % USt	Sonstige Erlöse betrieblich und regelmäßig 16 % USt
9230	Konto reserviert	Baukostenzuschüsse
9232	Konto reserviert	Investitionszulagen
9234	Konto reserviert	Investitionszuschüsse
9239	Konto reserviert	Gegenkonto zu Konten 9230-9238
9272	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen Unternehmen
9274	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
9276	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
9278	Haftung aus der Bestellung von Sicherheiten für	Haftung aus der Bestellung von Sicherheiten für

Konto	Bezeichnung KR03 neu	bisher
	fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
9972 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
9973 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
9974 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
9975 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.2 Kontenrahmen KR04

1.2.1 Neue Konten

Konto	Bezeichnung KR04
1	frei (Sonstige Aktiva oder sonstige Passiva)
40	frei (Sonstige Aktiva oder sonstige Passiva)
1349	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
3865	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
4101	Steuerfreie Umsätze § 4 Nr. 8 ff UStG
-4104	
4500	Sonderbetriebseinnahmen, Tätigkeitsvergütung
4501	Sonderbetriebseinnahmen, Miet-/Pachteinnahmen
4502	Sonderbetriebseinnahmen, Zinseinnahmen
4503	Sonderbetriebseinnahmen, Haftungsvergütung
4504	Sonderbetriebseinnahmen, Pensionszahlungen
4505	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
4699	Direkt mit dem Umsatz verbundene Steuern
4824	Aktivierete Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
5349	Wareneingang ohne Vorsteuerabzug
6275	Abschreibungen auf Umlaufvermögen, steuerrechtlich bedingt (soweit unüblich hoch)
6915	Abschreibungen auf Umlaufvermögen außer Vorräte und Wertpapiere des UV, steuerrechtlich bedingt (übliche Höhe)
7260	Abschreibungen auf Finanzanlagen auf Grund § 6b EStG-Rücklage, § 3 Nr. 40 EStG/§ 8b Abs. 3 KStG
7638	Ausländische Steuer auf im Inland steuerfreie DBA-Einkünfte
9086	Offene Posten aus 2016
9916 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9917 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9918 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
9919 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
9990	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
9991	Erträge (aperiodisch)

1.2.2 Geänderte Konten

Konto	Bezeichnung KR04 neu	bisher
1434	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
4960	Periodenfremde Erträge	Periodenfremde Erträge (soweit nicht außerordentlich)

Konto	Bezeichnung KR04 neu	bisher
6395	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs. 2 Nr. 1-3 AO
6396	Konto reserviert	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs. 2 Nr. 4 AO
6397	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für kirchliche, religiöse und gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für kirchliche, religiöse und gemeinnützige Zwecke
6398	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für wissenschaftliche, mildtätige, kulturelle Zwecke	Zuwendungen, Spenden an Stiftungen für wissenschaftliche, mildtätige, kulturelle Zwecke
6820	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften, Bücher
6960	Periodenfremde Aufwendungen	Periodenfremde Aufwendungen soweit nicht außerordentlich
7400	Konto reserviert	Außerordentliche Erträge
7401	Konto reserviert	Außerordentliche Erträge finanzwirksam
7450	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
7460	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
7461	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
7462	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
7463	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
7464	Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)
7500	Konto reserviert	Außerordentliche Aufwendungen
7501	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
7550	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
7560	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften
7561	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
7562	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
7563	Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (latente Steuern)
7639	Anrechnung/Abzug ausländische Quellensteuer	Ausländische Quellensteuer
7675	Verbrauchssteuer (sonstige Steuern)	Verbrauchssteuer
9230	Konto reserviert	Baukostenzuschüsse
9232	Konto reserviert	Investitionszulagen
9234	Konto reserviert	Investitionszuschüsse
9239	Konto reserviert	Gegenkonto zu Konten 9230-9238
9272	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen Unternehmen
9274	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
9276	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
9278	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
9972 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)

Konto	Bezeichnung KR04 neu	bisher
9973 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
9974 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
9975 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.3 Kontenrahmen KR45 - Pflege

1.3.1 Neue Konten

Konto	Bezeichnung KR45
1658	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
3350	Verbindlichkeiten aus zweckgebundenen Mitteln (für kurzfristiges Anlagevermögen)
3351	Verbindlichkeiten aus zweckgebundenen Mitteln (für Instandhaltung)
3637	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
3950	Abgrenzung unterjährig pauschal gebuchter Abschreibungen für BWA
4171	Erträge aus teilstationären Pflegeleistungen - Häusliche Pflege bei Verhinderung der Pflegeperson
4750	Erträge aus der Auflösung von Verbindlichkeiten zweckgebundener Mittel
5414	Aktivierete Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
5570	Sonderbetriebseinnahmen, Tätigkeitsvergütung
5571	Sonderbetriebseinnahmen, Miet- /Pachteinnahmen
5572	Sonderbetriebseinnahmen, Zinseinnahmen
5573	Sonderbetriebseinnahmen, Haftungsvergütung
5574	Sonderbetriebseinnahmen, Pensionszahlungen
5575	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
5691	Konto reserviert
-5694	
5696	Konto reserviert
-5699	
7450	Aufwand aus Zuführung zu Verbindlichkeiten zweckgebundener Mittel
7891	Konto reserviert
-7894	
8486	Offene Posten aus 2016
8487	Konto reserviert
-8489	

1.3.2 Geänderte Konten

Konto	Bezeichnung KR45 neu	bisher
1652	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
5685	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
5686	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
5687	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
5688	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
5689	Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)
5690	Konto reserviert	Außerordentliche Erträge finanzwirksam

Konto	Bezeichnung KR45 neu	bisher
5695	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
6850	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften und Bücher
7154	Aufwendungen für Abraum- und Abfallbeseitigung	Abfallbeseitigung
7825	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen an Stiftungen gem. § 52/2/1-3 AO
7826	Konto reserviert	Zuwendungen an Stiftungen gem. § 52/2/4 AO
7827	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für kirchliche, religiöse und gemeinnützige Zwecke	Zuwendungen an Stiftungen kirchliche, religiöse und gemeinnützig
7828	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für wissenschaftliche, mildtätige, kulturelle Zwecke	Zuwendungen an Stiftungen wiss./mildt./kultur.
7890	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
7895	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
7896	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften
7897	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
7898	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
7899	Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)
8996 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
8997 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 8996, 9987	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 8996
8998 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
8999 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 8998, 9988, 9989	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 8998
9272	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen Unternehmen
9274	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
9276	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
9278	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	Haftung für fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
9986 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	15. Begleitung bei Aktivitäten
9987 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	16. Beheizen der Wohnung (Ofenheizung)
9988 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr	17. Reinigung der Wohnung
9989 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr	18. Wechseln/Pflege der Wäsche und Kleidung
9990	Erträge von außergewöhnlicher Größenordnung oder Bedeutung	19. Wechseln der Bettwäsche

Konto	Bezeichnung KR45 neu	bisher
9991	Erträge (aperiodisch)	20. Vorratseinkauf
9992	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)	21. Besorgung
9993	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung	22. Zubereitung einer Hauptmahlzeit
9994	Aufwendungen (aperiodisch)	23. Zubereitung einer sonstigen Mahlzeit
9995	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)	24. Pflegeeinsatz nach § 37, Abs.3 SGB XI , Stufe I, II
9998	Gegenkonto zu 9990-9997	Gegenkonto zu 9900 - 9997

1.4 Kontenrahmen KR49 - Vereine

1.4.1 Neue Konten

Konto	Bezeichnung KR49
746	Umsatzsteuerforderungen
747	Umsatzsteuerforderungen Vorjahr
748	Umsatzsteuerforderungen frühere Jahre
755	Zurückzuzahlende Vorsteuer gem. § 15a Abs. 1 UStG, unbewegliche Wirtschaftsgüter
756	Zurückzuzahlende Vorsteuer, § 15a Abs. 2 UStG
757	Zurückzuzahlende Vorsteuer, § 15a Abs. 1 UStG, bewegliche Wirtschaftsgüter
758	Nachträglich abziehbare Vorsteuer, § 15a Abs. 2 UStG
759	Nachträglich abziehbare Vorsteuer gem. § 15a Abs. 1 UStG, unbewegliche Wirtschaftsgüter
760	Nachträglich abziehbare Vorsteuer, § 15a Abs. 1 UStG, bewegliche Wirtschaftsgüter
761	Abziehbare Vorsteuer aus der Auslagerung von Gegenständen aus einem Umsatzsteuerlager
811	Abziehbare Vorsteuer aus innergemeinschaftlichem Erwerb 19 %
838	Aufzuteilende Vorsteuer nach §§ 13a/13b UStG 19 %
844	Aufzuteilende Vorsteuer aus innergemeinschaftlichem Erwerb 19 %
857	Vorsteuer aus Investitionen § 4 Abs. 3 EStG
859	Gegenkonto für Vorsteuer nach Durchschnittssätzen für § 4 Abs. 3 EStG
1869	Umsatzsteuer aus im anderen EU-Land steuerpflichtigen elektronischen Dienstleistungen
1873	Umsatzsteuer aus innergemeinschaftlichem Erwerb 19 %
1896	Umsatzsteuer nicht fällig aus im Inland steuerpflichtigen EU-Lieferungen 19 %
1905	Umsatzsteuer aus der Auslagerung von Gegenständen aus einem Umsatzsteuerlager
1906	Verbindlichkeiten aus Umsatzsteuer
1918	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
1919	Umsatzsteuer Vorjahr
4531	Sonstige Kosten
6045	Direkt mit dem Umsatz verbundene Steuern
6059	Aktivierte Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
6461	Konto reserviert
-6464	
6466	Konto reserviert
-6469	
6471	Konto reserviert
-6474	
6545	Direkt mit dem Umsatz verbundene Steuern
6559	Aktivierte Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
6963	Konto reserviert
-6964	
6971	Konto reserviert
-6974	
8045	Direkt mit dem Umsatz verbundene Steuern
8099	Aktivierte Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
8451	Konto reserviert
-8459	
8461	Konto reserviert
-8469	
8471	Konto reserviert

Konto	Bezeichnung KR49
-8479	
8585	Direkt mit dem Umsatz verbundene Steuern
8599	Aktiviert Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
8901	Konto reserviert
-8909	
8911	Konto reserviert
-8919	
8921	Konto reserviert
-8929	
9086	Offene Posten aus 2016
9087	Konto reserviert
-9089	
9966	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9967	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9968	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
9969	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
9990	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
9991	Erträge (aperiodisch)
9992	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
9993	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung
9994	Aufwendungen (aperiodisch)
9995	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
9998	Gegenkonto zu 9990-9997

1.4.2 Geänderte Konten

Konto	Bezeichnung KR49 neu	bisher
530	Konto reserviert	Rechtswerte
531	Konto reserviert	Ablöse bezahlte Sportler
533	Konto reserviert	Ablöse unbezahlte Sportler bis 2.556 EUR
534	Konto reserviert	Ablöse unbezahlte Sportler über 2.556 EUR
745	Umsatzsteuerforderungen laufendes Jahr	Nettoaufwand KFZ-Kosten (halber Steuersatz)
853	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
1013	Rücklagen ideeller Bereich bis 2023	Rücklagen ideeller Bereich bis 2013
1023	Rücklagen Vermögensverwaltung bis 2023	Rücklagen Vermögensverwaltung bis 2013
1033	Rücklagen Zweckbetriebe bis 2023	Rücklagen Zweckbetriebe bis 2013
1043	Rücklagen Geschäftsbetriebe bis 2023	Rücklagen Geschäftsbetriebe bis 2013
1153	Konto reserviert	Rücklage für eigene Anteile
1870	Umsatzsteuer aus im anderen EU-Land steuerpflichtigen Lieferungen	USt aus im anderen UG-Land steuerpflichtigen Lieferung
1895	Umsatzsteuer nicht fällig aus im Inland steuerpflichtigen EU-Lieferungen	USt nicht fällig aus im Inland steuerpflichtigen EU-Lieferungen
4530	Konto reserviert	Außerordentliche Aufwendungen
6342	Zeitschriften, Bücher (Fachliteratur)	Literatur, Zeitschriften, Bücher
6460	Konto reserviert	Außerordentliche Erträge
6465	Konto reserviert	Außerordentliche Aufwendungen
6470	Konto reserviert	Steuern vom Einkommen und Ertrag
6960	Konto reserviert	Außerordentliche Erträge
6961	Konto reserviert	Umgebuchte Einnahmen B6000 (Gegenkonto z. 8952)
6962	Konto reserviert	Umgebuchte Ausgaben B6000 (Gegenkonto z. 8962)
6965	Konto reserviert	Außerordentliche Aufwendungen
6970	Konto reserviert	Steuern vom Einkommen und Ertrag
8450	Konto reserviert	Außerordentliche Erträge
8460	Konto reserviert	Außerordentliche Aufwendungen
8470	Konto reserviert	Steuern vom Einkommen und Ertrag
8900	Konto reserviert	Außerordentliche Erträge
8910	Konto reserviert	Außerordentliche Aufwendungen

Konto	Bezeichnung KR49 neu	bisher
8920	Konto reserviert	Steuern vom Einkommen und Ertrag
9270	Gegenkonto zu 9271 - 9279 (Sollbuchung)	Gegenkonto zu Konten 9270-9273 (Soll-Buchung)
9272	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen Unternehmen
9274	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
9276	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
9490	Statistisches Konto für den Gewinnzuschlag nach §§ 6b, 6c und 7g a.F. EStG (Haben)	Statistisches Konto für den Gewinnzuschlag nach §§ 6b, 6c und 7g a.F. EStG (Haben)
9502	Konto reserviert	Forderungen aus steuerfreien oder nicht steuerbaren Lieferungen und Leistungen
9510	Konto reserviert	Erlöse zum allgemeinen Steuersatz
9511	Konto reserviert	Erlöse zum ermäßigten Steuersatz
9512	Konto reserviert	Erlöse steuerfrei und nicht steuerbar
9514	Konto reserviert	Gegenkonto 9510 - 9513 bei Aufteilung der Erlöse nach Steuersätzen (EÜR)
9520	Konto reserviert	Abschreibungen auf Gebäude
9521	Konto reserviert	Abschreibungen auf Kfz
9525	Konto reserviert	Absetzung für außergewöhnliche technische und wirtschaftliche Abnutzung der Gebäude
9526	Konto reserviert	Absetzung für außergewöhnliche technische und wirtschaftliche Abnutzung der Kfz
9527	Konto reserviert	Absetzung für außergewöhnliche technische und wirtschaftliche Abnutzung sonstiger Wirtschaftsgüter
9530	Konto reserviert	Sonderabschreibungen nach § 7g Abs. 1 und 2 EStG (ohne Kfz)
9531	Konto reserviert	Sonderabschreibungen nach § 7g Abs. 1 und 2 EStG (für Kfz)
9534	Konto reserviert	Gegenkonto zu 9520 – 9533
9535	Konto reserviert	Umsatzsteuer in den Forderungen zum allgemeinen Umsatzsteuersatz
9536	Konto reserviert	Umsatzsteuer in den Forderungen zum ermäßigten Umsatzsteuersatz
9539	Konto reserviert	Gegenkonto 9535 - 9538 für die Aufteilung der Umsatzsteuer (EÜR)
9540	Konto reserviert	Vorsteuer in den Verbindlichkeiten zum allgemeinen Umsatzsteuersatz
9541	Konto reserviert	Vorsteuer in den Verbindlichkeiten zum ermäßigten Umsatzsteuersatz
9599	Konto reserviert	Gegenkonto 9540 - 9598 für die Aufteilung der Vorsteuer (EÜR)
9972 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
9973 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9966, 9967	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9974 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
9975 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9968, 9969	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.5 Kontenrahmen KR51 - KFZ-Branche

1.5.1 Neue Konten

Konto	Bezeichnung KR51
1389	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
1587	Konto reserviert
1725	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
2218	Ausländische Steuer auf im Inland steuerfreie DBA-Einkünfte
2388	Konto reserviert
5014	Aufrüstungen
6700	Sonderbetriebseinnahmen, Tätigkeitsvergütung
6701	Sonderbetriebseinnahmen, Miet-/Pachteinnahmen
6702	Sonderbetriebseinnahmen, Zinseinnahmen
6703	Sonderbetriebseinnahmen, Haftungsvergütung
6704	Sonderbetriebseinnahmen, Pensionszahlungen
6705	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
6808	Interim nicht steuerbare Umsätze (Innenumsätze)
6835	Interim Erlöse aus im anderen EU-Land steuerbaren Leistungen, im Inland nicht steuerbare Umsätze
7990	Gegenkonto für sonstige Erlöse
7991	Aktivierte Eigenleistung unterjährig
8993	Aktivierte Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
9086	Offene Posten aus 2016
9163	rollender Fahrzeugpark (10-Jahrespark)
9181	gewerbliche Azubi (Lehrjahr 1)
9182	gewerbliche Azubi (Lehrjahr 2)
9183	gewerbliche Azubi (Lehrjahr 3)
9184	gewerbliche Azubi (Lehrjahr 4)
9186	mitarbeitender Inhaber/Unternehmer
9916	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9918 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
9919 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
9990	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
9991	Erträge (aperiodisch)
9992	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
9993	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung
9994	Aufwendungen (aperiodisch)
9995	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
9998	Gegenkonto zu 9990-9997

1.5.2 Geänderte Konten

Konto	Bezeichnung KR51 neu	bisher
1478	Wertberichtigungen auf Forderungen gegen verbundene Unternehmen - Restlaufzeit bis 1 Jahr	Wertberichtigungen auf Forderungen mit einer Restlaufzeit bis zu 1 Jahr gegen verbundene Unternehmen
1479	Wertberichtigungen auf Forderungen gegen verbundene Unternehmen - Restlaufzeit größer 1 Jahr	Wertberichtigungen auf Forderungen mit einer Restlaufzeit von mehr als 1 Jahr gegen verbundene Unternehmen
1488	Wertberichtigungen auf Forderungen gegen Unternehmen, mit denen ein Beteiligungsverhältnis besteht - Restlaufzeit bis 1 Jahr	Wertberichtigungen auf Forderungen mit einer Restlaufzeit bis zu 1 Jahr gegen Unternehmen, mit denen ein Beteiligungsverhältnis besteht
1489	Wertberichtigungen auf Forderungen gegen Unternehmen, mit denen ein Beteiligungsverhältnis besteht - Restlaufzeit größer 1 Jahr	Wertberichtigungen auf Forderungen mit einer Restlaufzeit von mehr als 1 Jahr gegen Unternehmen, mit denen ein Beteiligungsverhältnis besteht
1548	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar

Konto	Bezeichnung KR51 neu	bisher
2000	Konto reserviert	Außerordentliche Aufwendungen
2001	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
2005	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
2010	Betriebsfremde Aufwendungen	Betriebsfremde Aufwendungen (soweit nicht außerordentlich)
2020	Periodenfremde Aufwendungen	Periodenfremde Aufwendungen (soweit nicht außerordentlich)
2090	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften i.S. des BilMoG
2091	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
2092	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
2094	Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (latente Steuern)
2219	Anrechnung/Abzug ausländische Quellensteuer	Ausländische Quellensteuer
2387	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 1-3 AO
2389	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für kirchliche, religiöse und gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für kirchliche, religiöse und gemeinnützige Zwecke
2390	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für wissenschaftliche, mildtätige, kulturelle Zwecke	Zuwendungen, Spenden an Stiftungen für wissenschaftliche, mildtätige, kulturelle Zwecke
2500	Konto reserviert	Außerordentliche Erträge
2501	Konto reserviert	Außerordentliche Erträge finanzwirksam
2505	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
2510	Sonstige betriebsfremde Erträge	Betriebsfremde Erträge (soweit nicht außerordentlich)
2520	Periodenfremde Erträge	Periodenfremde Erträge (soweit nicht außerordentlich)
2590	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
2591	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
2592	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
2593	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
2594	Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)
4100	Löhne und Gehälter produktiv	Fertigungslöhne produktiv
4200	Löhne und Gehälter unproduktiv	Löhne und Gehälter
4705	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften, Bücher
5005	Werkstatteleistungen / Instandsetzungsarbeiten	Werkstatteleistungen / Instandsetzungsarbeiten / Aufrüstungen
5010	Lohnkosten produktiv (z.B. zur Filialverrechnung)	Fertigungslöhne produktiv (z.B. zur Filialverrechnung)
7240	Konto reserviert	Übergabedurchsicht / Fertigmachen
8801	Provisionskürzungen	Nachlässe Provisionen
9142	produktive Stunden	geleistete Stunden
9146	bezahlte Stunden	Anzahl bezahlter Stunden
9162	teilmäßig abgerechnete Aufträge	Units in Operation
9180	Konto reserviert	Mitarbeiter mit Meisterbrief
9230	Konto reserviert	Baukostenzuschüsse
9232	Konto reserviert	Investitionszulagen
9234	Konto reserviert	Investitionszuschüsse
9239	Konto reserviert	Gegenkonto zu Konten 9230-9238
9272	Verbindlichkeiten aus der Begebung und Übertragung	Verbindlichkeiten aus der Begebung und Übertragung

Konto	Bezeichnung KR51 neu	bisher
	von Wechseln gegenüber verbundenen/assoziierten Unternehmen	von Wechseln gegenüber verbundenen Unternehmen
9274	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
9276	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
9278	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
9972 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
9973 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
9974 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
9975 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.6 Kontenrahmen KR80 - Zahnärzte

1.6.1 Neue Konten

Konto	Bezeichnung KR80
1889	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
2001	Konto reserviert
-2002	
2501	Konto reserviert
-2502	
3399	Wareneingang ohne Vorsteuerabzug
9086	Offene Posten aus 2016
9918 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9919 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9920	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
9921	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr

1.6.2 Geänderte Konten

Konto	Bezeichnung KR80 neu	bisher
1548	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
2000	Konto reserviert	Ao und periodenfremde Aufwendungen
2500	Konto reserviert	Außerordentliche Erträge
8700	Sonstige Erträge	Sonstige Erlöse
9972 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
9973 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972

Konto	Bezeichnung KR80 neu	bisher
9974 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
9975 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.7 Kontenrahmen KR81 - Ärzte

1.7.1 Neue Konten

Konto	Bezeichnung KR81
1889	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
2001 -2002	Konto reserviert
2501 -2502	Konto reserviert
3399	Wareneingang ohne Vorsteuerabzug
9086	Offene Posten aus 2016
9918 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9919 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
9920	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
9921	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr

1.7.2 Geänderte Konten

Konto	Bezeichnung KR81 neu	bisher
1548	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
2000	Konto reserviert	Außerordentliche Aufwendungen
2500	Konto reserviert	Außerordentliche Erträge
8700	Sonstige Erträge	Sonstige Einnahmen
8762	Sonstige Erträge betrieblich und regelmäßig 19%	Sonstige Erlöse betrieblich und regelmäßig 19 %
9972 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
9973 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
9974 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
9975 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.8 Kontenrahmen KR570 - Hotel/Gaststätten (KR03)

1.8.1 Neue Konten

Konto	Bezeichnung KR570
138900	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
172500	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
221800	Ausländische Steuer auf im Inland steuerfreie DBA-Einkünfte
230911	Bargeldfehlbeträge

Konto	Bezeichnung KR570
334900	Wareneingang ohne Vorsteuerabzug
497015	Nebenkosten des Geldverkehrs
498030	Zeitschriften, Bücher (für Gäste)
850000	Sonderbetriebseinnahmen, Tätigkeitsvergütung
850100	Sonderbetriebseinnahmen, Miet-/Pachteinnahmen
850200	Sonderbetriebseinnahmen, Zinseinnahmen
850300	Sonderbetriebseinnahmen, Haftungsvergütung
850400	Sonderbetriebseinnahmen, Pensionszahlungen
850500	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
863100	Sonstige Erträge betrieblich und regelmäßig 7 % USt
-863400	
864100	Sonstige Erträge betrieblich und regelmäßig 19 % USt
-864400	
895900	Direkt mit dem Umsatz verbundene Steuern
899400	Aktivierete Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
908600	Offene Posten aus 2016
991600	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991700	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991800	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
991900	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
999000	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
999100	Erträge (aperiodisch)
999200	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999300	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung
999400	Aufwendungen (aperiodisch)
995000	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999800	Gegenkonto zu 9990-9997

1.8.2 Geänderte Konten

Konto	Bezeichnung KR570 neu	bisher
154800	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
200000	Konto reserviert	Außerordentliche Aufwendungen
200100	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
200500	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
201000	Betriebsfremde Aufwendungen	Betriebsfremde Aufwendungen soweit nicht außerordentlich
202000	Periodenfremde Aufwendungen	Periodenfremde Aufwendungen soweit nicht außerordentlich
209000	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften
209100	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
209200	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
209400	Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (latente Steuern)
221900	Anrechnung/Abzug ausländische Quellensteuer	Anzurechnende ausländische Quellensteuer
238700	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 1-3 AO
238800	Konto reserviert	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 4 AO
238900	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für kirchliche, religiöse und gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für kirchliche, religiöse und gemeinnützige Zwecke
239000	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für	Zuwendungen, Spenden an Stiftungen für wissenschaftliche, mildtätige und kulturelle Zwecke

Konto	Bezeichnung KR570 neu	bisher
	wissenschaftliche, mildtätige, kulturelle Zwecke	
250000	Konto reserviert	Außerordentliche Erträge
250100	Konto reserviert	Außerordentliche Erträge finanzwirksam
250500	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
252000	Periodenfremde Erträge	Periodenfremde Erträge (soweit nicht außerordentlich)
259000	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
259100	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
259200	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
259300	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
259400	Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)
435000	Verbrauchssteuer (sonstige Steuern)	Verbrauchssteuer
494000	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften, Bücher
497014	Buchbar bis 2015 - Bargeldfehlbeträge (neues Konto ab 2016: 696911)	Bargeldfehlbeträge
863000	Sonstige Erträge betrieblich und regelmäßig 7 % USt	Sonstige Erlöse betrieblich und regelmäßig 7 % USt
864000	Sonstige Erträge betrieblich und regelmäßig 19 % USt	Sonstige Erlöse betrieblich und regelmäßig 19 % USt
864900	Sonstige Erträge betrieblich und regelmäßig 16 % USt	Sonstige Erlöse betrieblich und regelmäßig 16 % USt
923000	Konto reserviert	Baukostenzuschüsse
923200	Konto reserviert	Investitionszulagen
923400	Konto reserviert	Investitionszuschüsse
923900	Konto reserviert	Gegenkonto zu Konten 9230-9238
927200	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen Unternehmen
927400	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
927600	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
927800	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
997200 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
997300 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
997400 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
997500 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.9 Kontenrahmen KR571 - Hotel/Gaststätten (KR04)

1.9.1 Neue Konten

Konto	Bezeichnung KR571
134900	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
386500	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
450000	Sonderbetriebseinnahmen, Tätigkeitsvergütung
450100	Sonderbetriebseinnahmen, Miet-/Pachteinnahmen
450200	Sonderbetriebseinnahmen, Zinseinnahmen
450300	Sonderbetriebseinnahmen, Haftungsvergütung
450400	Sonderbetriebseinnahmen, Pensionszahlungen
450500	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
469900	Direkt mit dem Umsatz verbundene Steuern
482400	Aktivierete Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
534900	Wareneingang ohne Vorsteuerabzug
685030	Zeitschriften, Bücher (für Gäste)
696911	Bargeldfehlbeträge
763800	Ausländische Steuer auf im Inland steuerfreie DBA-Einkünfte
908600	Offene Posten aus 2016
991600	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991700	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991800	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
991900	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
999000	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
999100	Erträge (aperiodisch)
999200	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999300	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung
999400	Aufwendungen (aperiodisch)
999500	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999800	Gegenkonto zu 9990-9997

1.9.2 Geänderte Konten

Konto	Bezeichnung KR571 neu	bisher
143400	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
483400	Sonstige Erträge betrieblich und regelmäßig 16 % USt	Sonstige Erlöse betrieblich und regelmäßig 16 % USt
483600	Sonstige Erträge betrieblich und regelmäßig 19 % USt	Sonstige Erlöse betrieblich und regelmäßig 19 % USt
496000	Periodenfremde Erträge	Periodenfremde Erträge (soweit nicht außerordentlich)
639500	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs. 2 Nr. 1-3 AO
639600	Konto reserviert	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs. 2 Nr. 4 AO
639700	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für kirchliche, religiöse und gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für kirchliche, religiöse und gemeinnützige Zwecke
639800	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für wissenschaftliche, mildtätige, kulturelle Zwecke	Zuwendungen, Spenden an Stiftungen für wissenschaftliche, mildtätige und kulturelle Zwecke
682000	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften, Bücher
685514	Buchbar bis 2015 -Bargeldfehlbeträge (neues Konto ab 2016: 230911)	Bargeldfehlbeträge
696000	Periodenfremde Aufwendungen	Periodenfremde Aufwendungen soweit nicht außerordentlich
740000	Konto reserviert	Außerordentliche Erträge

Konto	Bezeichnung KR571 neu	bisher
740100	Konto reserviert	Außerordentliche Erträge finanzwirksam
745000	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
746000	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
746100	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
746200	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
746300	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
746400	Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)
750000	Konto reserviert	Außerordentliche Aufwendungen
750100	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
755000	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
756000	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften
756100	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
756200	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
756300	Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (latente Steuern)
763900	Anrechnung/Abzug ausländische Quellensteuer	Anzurechnende ausländische Quellensteuer
767500	Verbrauchssteuer (sonstige Steuern)	Verbrauchssteuer
923000	Konto reserviert	Baukostenzuschüsse
923200	Konto reserviert	Investitionszulagen
923900	Konto reserviert	Gegenkonto zu Konten 9230-9238
923400	Konto reserviert	Investitionszuschüsse
927200	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen Unternehmen
927400	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
927600	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
927800	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
997200 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
997300 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
997400 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
997500 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.10 Kontenrahmen KR580 - Zahnärzte (KR03)

1.10.1 Neue Konten

Konto	Bezeichnung KR580
138900	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
172500	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
221800	Ausländische Steuer auf im Inland steuerfreie DBA-Einkünfte
334900	Wareneingang ohne Vorsteuerabzug
439020	Kosten Privatzahnärztliche Verrechnungsstelle
810140	Vertretung
810146	Steuerfreie Gutachten
810200	Steuerfreie Umsätze § 4 Nr. 8 ff UStG
810300	Steuerfreie Umsätze § 4 Nr. 8 ff UStG
810400	Steuerfreie Umsätze § 4 Nr. 8 ff UStG
820010	Vorträge, schriftstellerische Tätigkeiten
840020	Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz
850000	Sonderbetriebseinnahmen, Tätigkeitsvergütung
850100	Sonderbetriebseinnahmen, Miet-/Pachteinnahmen
850200	Sonderbetriebseinnahmen, Zinseinnahmen
850300	Sonderbetriebseinnahmen, Haftungsvergütung
850400	Sonderbetriebseinnahmen, Pensionszahlungen
850500	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
895900	Direkt mit dem Umsatz verbundene Steuern
899400	Aktivierte Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
908600	Offene Posten aus 2016
991600	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991700	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991800	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
991900	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
999000	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
999100	Erträge (aperiodisch)
999200	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999300	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung
999400	Aufwendungen (aperiodisch)
999500	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999800	Gegenkonto zu 9990-9997
999000	Erträge von außergewöhnlicher Größenordnung oder Bedeutung

1.10.2 Geänderte Konten

Konto	Bezeichnung KR580 neu	bisher
154800	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
200000	Konto reserviert	Außerordentliche Aufwendungen
200100	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
200500	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
201000	Betriebsfremde Aufwendungen	Betriebsfremde Aufwendungen soweit nicht außerordentlich
202000	Periodenfremde Aufwendungen	Periodenfremde Aufwendungen soweit nicht außerordentlich
209000	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften
209100	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
209200	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
209400	Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (latente Steuern)
221900	Anrechnung/Abzug ausländische Quellensteuer	Anzurechnende ausländische Quellensteuer

Konto	Bezeichnung KR580 neu	bisher
238700	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 1-3 AO
238800	Konto reserviert	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 4 AO
238900	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für kirchliche, religiöse und gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für kirchliche, religiöse und gemeinnützige Zwecke
239000	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für wissenschaftliche, mildtätige, kulturelle Zwecke	Zuwendungen, Spenden an Stiftungen für wissenschaftliche, mildtätige und kulturelle Zwecke
250000	Konto reserviert	Außerordentliche Erträge
250100	Konto reserviert	Außerordentliche Erträge finanzwirksam
250500	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
252000	Periodenfremde Erträge	Periodenfremde Erträge (soweit nicht außerordentlich)
259000	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
259100	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
259200	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
259300	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
259400	Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)
435000	Verbrauchssteuer (sonstige Steuern)	Verbrauchssteuer
494000	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften, Bücher
494020	Buchbar bis 2015 -Wartezimmerlektüre (neues Konto ab 2016: 498020)	Wartezimmerlektüre
810210	Allgemeine konservierende /chirurgische Behandlung	Allg. kons./chir. Behandlung
860510	Buchbar bis 2015 - Vorträge, schriftstellerische Tätigkeiten (neues Konto ab 2016: 820010)	Vorträge, schriftstellerische Tätigkeiten
860910	Buchbar bis 2015 – Vertretung (neues Konto ab 2016: 810140)	Vertretung
860920	Buchbar bis 2015 – Steuerfreie Gutachten (neues Konto ab 2016: 810146)	Steuerfreie Gutachten
863000 -863400	Sonstige Erträge betrieblich und regelmäßig 7 % USt	Sonstige Erlöse betrieblich und regelmäßig 7 % USt
863500 -863700	Konto reserviert	Sonstige Erlöse betrieblich und regelmäßig 7 % USt
864000	Sonstige Erträge betrieblich und regelmäßig 19 % USt	Sonstige Erlöse betrieblich und regelmäßig 19 % USt
864005	Buchbar bis 2015 -Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz (neues Konto ab 2016: 840020)	Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz
864100 -864400	Sonstige Erträge betrieblich und regelmäßig 19 % USt	Sonstige Erlöse betrieblich und regelmäßig 19 % USt
864900	Sonstige Erträge betrieblich und regelmäßig 16 % USt	Sonstige Erlöse betrieblich und regelmäßig 16 % USt
923000	Konto reserviert	Baukostenzuschüsse
923200	Konto reserviert	Investitionszulagen
923400	Konto reserviert	Investitionszuschüsse
923900	Konto reserviert	Gegenkonto zu Konten 9230-9238
927200	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen Unternehmen
927400	Verbindlichkeiten aus Bürgschaften, Wechsel- und	Verbindlichkeiten aus Bürgschaften, Wechsel- und

Konto	Bezeichnung KR580 neu	bisher
	Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Scheckbürgschaften gegenüber verbundenen Unternehmen
927600	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
927800	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
997200 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
997300 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
997400 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
997500 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.11 Kontenrahmen KR581 - Zahnärzte (KR04)

1.11.1 Neue Konten

Konto	Bezeichnung KR581
134900	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
386500	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
410140	Vertretung
410146	Steuerfreie Gutachten
410200	Steuerfreie Umsätze § 4 Nr. 8 ff UStG
410300	Steuerfreie Umsätze § 4 Nr. 8 ff UStG
410400	Steuerfreie Umsätze § 4 Nr. 8 ff UStG
420010	Vorträge, schriftstellerische Tätigkeiten
450000	Sonderbetriebseinnahmen, Tätigkeitsvergütung
450100	Sonderbetriebseinnahmen, Miet-/Pachteinnahmen
450200	Sonderbetriebseinnahmen, Zinseinnahmen
450300	Sonderbetriebseinnahmen, Haftungsvergütung
450400	Sonderbetriebseinnahmen, Pensionszahlungen
450500	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
469900	Direkt mit dem Umsatz verbundene Steuern
482400	Aktivierete Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
534900	Wareneingang ohne Vorsteuerabzug
643020	Kosten Privatzahnärztliche Verrechnungsstelle
763800	Ausländische Steuer auf im Inland steuerfreie DBA-Einkünfte
908600	Offene Posten aus 2016
991600	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991700	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991800	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
991900	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
999000	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
999100	Erträge (aperiodisch)
999200	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999300	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung
999400	Aufwendungen (aperiodisch)
999500	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999800	Gegenkonto zu 9990-9997

1.11.2 Geänderte Konten

Konto	Bezeichnung KR581 neu	bisher
143400	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
410210	Allgemeine konservierende /chirurgische Behandlung	Allg. kons./chir. Behandlung
440020	Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz	Erlöse 19 % USt
483400	Sonstige Erträge betrieblich und regelmäßig 16 % USt	Sonstige Erlöse betrieblich und regelmäßig 16 % USt
483510	Buchbar bis 2015 - Vorträge, schriftstellerische Tätigkeiten (neues Konto ab 2016: 420010)	Vorträge, schriftstellerische Tätigkeiten
483600	Sonstige Erträge betrieblich und regelmäßig 19 % USt	Sonstige Erlöse betrieblich und regelmäßig 19 % USt
483605	Buchbar bis 2015 -Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz (neues Konto ab 2016: 440020)	Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz
484110	Buchbar bis 2015 - Vertretung (neues Konto ab 2016: 410140)	Vertretung
484120	Buchbar bis 2015 – Steuerfreie Gutachten (neues Konto ab 2016: 410146)	Steuerfreie Gutachten
496000	Periodenfremde Erträge	Periodenfremde Erträge (soweit nicht außerordentlich)
639500	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs. 2 Nr. 1-3 AO
639600	Konto reserviert	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs. 2 Nr. 4 AO
639800	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für wissenschaftliche, mildtätige, kulturelle Zwecke	Zuwendungen, Spenden an Stiftungen für wissenschaftliche, mildtätige und kulturelle Zwecke
682000	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften, Bücher
682010	Buchbar bis 2015 - Wartezimmerlektüre (neues Konto ab 2016: 685020)	Wartezimmerlektüre
696000	Periodenfremde Aufwendungen	Periodenfremde Aufwendungen soweit nicht außerordentlich
740000	Konto reserviert	Außerordentliche Erträge
740100	Konto reserviert	Außerordentliche Erträge finanzwirksam
740500	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
746000	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
746100	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
746200	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
746300	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
746400	Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)
750000	Konto reserviert	Außerordentliche Aufwendungen
750100	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
750500	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
756000	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften
756100	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
756200	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
756300	Aufwendungen aus der Anwendung von	Außerordentliche Aufwendungen aus der Anwendung

Konto	Bezeichnung KR581 neu	bisher
	Übergangsvorschriften (Latente Steuern)	von Übergangsvorschriften (latente Steuern)
763900	Anrechnung/Abzug ausländische Quellensteuer	Anzurechnende ausländische Quellensteuer
767500	Verbrauchssteuer (sonstige Steuern)	Verbrauchssteuer
923000	Konto reserviert	Baukostenzuschüsse
923200	Konto reserviert	Investitionszulagen
923400	Konto reserviert	Investitionszuschüsse
923900	Konto reserviert	Gegenkonto zu Konten 9230-9238
927200	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen Unternehmen
927400	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
927600	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
927800	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
997200 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
997300 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
997400 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
997500 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.12 Kontenrahmen KR585 - Ärzte (KR03)

1.12.1 Neue Konten

Konto	Bezeichnung KR585
138900	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
172500	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
334900	Wareneingang ohne Vorsteuerabzug
810140	Vertretung
810146	Steuerfreie Gutachten
810200	Steuerfreie Umsätze § 4 Nr. 8 ff UStG
-810400	
820010	Vorträge, schriftstellerische Tätigkeiten
840020	Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz
850000	Sonderbetriebseinnahmen, Tätigkeitsvergütung
850100	Sonderbetriebseinnahmen, Miet-/Pachteinnahmen
850200	Sonderbetriebseinnahmen, Zinseinnahmen
850300	Sonderbetriebseinnahmen, Haftungsvergütung
850400	Sonderbetriebseinnahmen, Pensionszahlungen
850500	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
895900	Direkt mit dem Umsatz verbundene Steuern
899400	Aktiviert Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
908600	Offene Posten aus 2016
991600	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991700	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)

Konto	Bezeichnung KR585
991800	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
991900	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
999000	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
999100	Erträge (aperiodisch)
999200	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999300	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung
999400	Aufwendungen (aperiodisch)
999500	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999800	Gegenkonto zu 9990-9997

1.12.2 Geänderte Konten

Konto	Bezeichnung KR585 neu	bisher
154800	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
200000	Konto reserviert	Außerordentliche Aufwendungen
200100	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
200500	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
201000	Betriebsfremde Aufwendungen	Betriebsfremde Aufwendungen soweit nicht außerordentlich
202000	Periodenfremde Aufwendungen	Periodenfremde Aufwendungen soweit nicht außerordentlich
209000	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften
209100	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
209200	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
209400	Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (latente Steuern)
221800	Ausländische Steuer auf im Inland steuerfreie DBA-Einkünfte	Solidaritätszuschlagerrstattungen für Vorjahre
221900	Anrechnung/Abzug ausländische Quellensteuer	Anzurechnende ausländische Quellensteuer
238700	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 1-3 AO
238800	Konto reserviert	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 4 AO
238900	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für kirchliche, religiöse und gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für kirchliche, religiöse und gemeinnützige Zwecke
239000	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für wissenschaftliche, mildtätige, kulturelle Zwecke	Zuwendungen, Spenden an Stiftungen für wissenschaftliche, mildtätige und kulturelle Zwecke
250000	Konto reserviert	Außerordentliche Erträge
250100	Konto reserviert	Außerordentliche Erträge finanzwirksam
250500	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
252000	Periodenfremde Erträge	Periodenfremde Erträge (soweit nicht außerordentlich)
259000	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
259100	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
259200	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
259300	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
259400	Erträge aus der Anwendung von	Außerordentliche Erträge aus der Anwendung von

Konto	Bezeichnung KR585 neu	bisher
	Übergangsvorschriften (latente Steuern)	Übergangsvorschriften (latente Steuern)
435000	Verbrauchssteuer (sonstige Steuern)	Verbrauchssteuer
494000	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften, Bücher
494020	Buchbar bis 2015 -Wartezimmerlektüre (neues Konto ab 2016: 498020)	Wartezimmerlektüre
860510	Buchbar bis 2015 - Vorträge, schriftstellerische Tätigkeiten (neues Konto ab 2016: 820010)	Vorträge, schriftstellerische Tätigkeiten
860910	Buchbar bis 2015 – Vertretung (neues Konto ab 2016: 810140)	Vertretung
860920	Buchbar bis 2015 – Steuerfreie Gutachten (neues Konto ab 2016: 810146)	Steuerfreie Gutachten
863000 -863400	Sonstige Erträge betrieblich und regelmäßig 7 % USt	Sonstige Erlöse betrieblich und regelmäßig 7 % USt
863500 -863900	Konto reserviert	Sonstige Erlöse betrieblich und regelmäßig 7 % USt
864000	Sonstige Erträge betrieblich und regelmäßig 19 % USt	Sonstige Erlöse betrieblich und regelmäßig 19 % USt
864005	Buchbar bis 2015 -Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz (neues Konto ab 2016: 840020)	Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz
864100 -864400	Sonstige Erträge betrieblich und regelmäßig 19 % USt	Sonstige Erlöse betrieblich und regelmäßig 19 % USt
864900	Sonstige Erträge betrieblich und regelmäßig 16 % USt	Sonstige Erlöse betrieblich und regelmäßig 16 % USt
923000	Konto reserviert	Baukostenzuschüsse
923200	Konto reserviert	Investitionszulagen
923400	Konto reserviert	Investitionszuschüsse
923900	Konto reserviert	Gegenkonto zu Konten 9230-9238
927200	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen Unternehmen
927400	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
927600	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
927800	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
997200 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
997300 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
997400 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
997500 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.13 Kontenrahmen KR586 - Ärzte (KR04)

1.13.1 Neue Konten

Konto	Bezeichnung KR586
134900	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
386500	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)

Konto	Bezeichnung KR586
410140	Vertretung
410146	Steuerfreie Gutachten
410200	Steuerfreie Umsätze § 4 Nr. 8 ff UStG
-410400	
420010	Vorträge, schriftstellerische Tätigkeiten
450000	Sonderbetriebseinnahmen, Tätigkeitsvergütung
450100	Sonderbetriebseinnahmen, Miet-/Pachteinnahmen
450200	Sonderbetriebseinnahmen, Zinseinnahmen
450300	Sonderbetriebseinnahmen, Haftungsvergütung
450400	Sonderbetriebseinnahmen, Pensionszahlungen
450500	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
459900	Direkt mit dem Umsatz verbundene Steuern
482400	Aktivierete Eigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
534900	Wareneingang ohne Vorsteuerabzug
763800	Ausländische Steuer auf im Inland steuerfreie DBA-Einkünfte
908600	Offene Posten aus 2016
991600	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991700	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991800	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
991900	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
999000	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
999100	Erträge (aperiodisch)
999200	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999300	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung
999400	Aufwendungen (aperiodisch)
999500	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999800	Gegenkonto zu 9990-9997

1.13.2 Geänderte Konten

Konto	Bezeichnung KR586 neu	bisher
143400	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
440020	Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz	Erlöse 19 % USt
483400	Sonstige Erträge betrieblich und regelmäßig 16 % USt	Sonstige Erlöse betrieblich und regelmäßig 16 % USt
483510	Buchbar bis 2015 - Vorträge, schriftstellerische Tätigkeiten (neues Konto ab 2016: 420010)	Vorträge, schriftstellerische Tätigkeiten
483600	Sonstige Erträge betrieblich und regelmäßig 19 % USt	Sonstige Erlöse betrieblich und regelmäßig 19 % USt
483605	Buchbar bis 2015 - Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz (neues Konto ab 2016: 440020)	Steuerpflichtige Gutachten zum allgemeinen Umsatzsteuersatz
484110	Buchbar bis 2015 - Vertretung (neues Konto ab 2016: 410140)	Vertretung
484120	Buchbar bis 2015 - Steuerfreie Gutachten (neues Konto ab 2016: 410146)	Steuerfreie Gutachten
496000	Periodenfremde Erträge	Periodenfremde Erträge (soweit nicht außerordentlich)
639500	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs. 2 Nr. 1-3 AO
639600	Konto reserviert	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs. 2 Nr. 4 AO
639700	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für kirchliche, religiöse und gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für kirchliche, religiöse und gemeinnützige Zwecke

Konto	Bezeichnung KR586 neu	bisher
639800	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für wissenschaftliche, mildtätige, kulturelle Zwecke	Zuwendungen, Spenden an Stiftungen für wissenschaftliche, mildtätige und kulturelle Zwecke
682000	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften, Bücher
682010	Buchbar bis 2015 - Wartezimmerlektüre (neues Konto ab 2016: 685020)	Wartezimmerlektüre
696000	Periodenfremde Aufwendungen	Periodenfremde Aufwendungen soweit nicht außerordentlich
740000	Konto reserviert	Außerordentliche Erträge
740100	Konto reserviert	Außerordentliche Erträge finanzwirksam
745000	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
746000	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
746100	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
746200	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
746300	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
746400	Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)
750000	Konto reserviert	Außerordentliche Aufwendungen
750100	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
755000	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
756000	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften
756100	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
756200	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
756300	Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (latente Steuern)
763900	Anrechnung/Abzug ausländische Quellensteuer	Anzurechnende ausländische Quellensteuer
767500	Verbrauchssteuer (sonstige Steuern)	Verbrauchssteuer
923000	Konto reserviert	Baukostenzuschüsse
923200	Konto reserviert	Investitionszulagen
923400	Konto reserviert	Investitionszuschüsse
923900	Konto reserviert	Gegenkonto zu Konten 9230-9238
927200	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus der Begebung und Übertragung von Wechseln gegenüber verbundenen Unternehmen
927400	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
927600	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
927800	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
997200 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
997300 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
997400 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren

Konto	Bezeichnung KR586 neu	bisher
		Abzugsjahr
997500 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

1.14 Kontenrahmen McDonalds

1.14.1 Neue Konten

Konto	Bezeichnung KR McDonalds
138900	Ansprüche aus betrieblicher Altersversorgung und Pensionsansprüche (Mitunternehmer)
172500	Umsatzsteuer in Folgeperiode fällig (§§ 13 Abs. 1 Nr. 6, 13b Abs. 2 UStG)
221800	Ausländische Steuer auf im Inland steuerfreie DBA-Einkünfte
230903	Sonstige Aufwendungen Kassendifferenzen Crew
230904	Sonstige Aufwendungen Kassendifferenzen Management
270903	Sonstige Erträge aus Kassendifferenzen Crew
270904	Sonstige Erträge aus Kassendifferenzen Management
334900	Wareneingang ohne Vorsteuerabzug
334901	Wareneingang Food ohne Vorsteuerabzug
840007	Erlöse 19% USt Abfallverwertung
840008	Erlöse 19% USt Altfett
840009	Erlöse 19% USt Sanifair
840010	Sonstige Erlöse 19 % USt
850000	Sonderbetriebseinnahmen, Tätigkeitsvergütung
850100	Sonderbetriebseinnahmen, Miet-/Pachteinnahmen
850200	Sonderbetriebseinnahmen, Zinseinnahmen
850300	Sonderbetriebseinnahmen, Haftungsvergütung
850400	Sonderbetriebseinnahmen, Pensionszahlungen
850500	Sonderbetriebseinnahmen, sonstige Sonderbetriebseinnahmen
863000 -863400	Sonstige Erträge betrieblich und regelmäßig 7 % USt
895900	Direkt mit dem Umsatz verbundene Steuern
899400	Aktivierteneigenleistungen (den Herstellungskosten zurechenbare Fremdkapitalzinsen)
908600	Offene Posten aus 2016
991600 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 2. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991700 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem 3. vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)
991800	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 2. vorangegangenen Wirtschaftsjahr
991900	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im 3. vorangegangenen Wirtschaftsjahr
999000	Erträge von außergewöhnlicher Größenordnung oder Bedeutung
999100	Erträge (aperiodisch)
999200	Erträge von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999300	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung
999400	Aufwendungen (aperiodisch)
999500	Aufwendungen von außergewöhnlicher Größenordnung oder Bedeutung (aperiodisch)
999800	Gegenkonto zu 9990-9997

1.14.2 Geänderte Konten

Konto	Bezeichnung KR McDonalds neu	bisher
154800	Vorsteuer in Folgeperiode/im Folgejahr abziehbar	Vorsteuer im Folgejahr abziehbar
200000	Konto reserviert	Außerordentliche Aufwendungen
200100	Konto reserviert	Außerordentliche Aufwendungen finanzwirksam
200101	Konto reserviert	Kassendifferenzen Aufwendungen Crew
200102	Konto reserviert	Kassendifferenzen Aufwendungen Management
200500	Konto reserviert	Außerordentliche Aufwendungen nicht finanzwirksam
201000	Betriebsfremde Aufwendungen	Betriebsfremde Aufwendungen (soweit nicht

Konto	Bezeichnung KR McDonalds neu	bisher
		außerordentlich)
202000	Periodenfremde Aufwendungen	Periodenfremde Aufwendungen (soweit nicht außerordentlich)
209000	Aufwendungen aus der Anwendung von Übergangsvorschriften	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften
209100	Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Pensionsrückstellungen)
209200	Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Bilanzierungshilfen)
209400	Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)	Außerordentliche Aufwendungen aus der Anwendung von Übergangsvorschriften (Latente Steuern)
221900	Anrechnung/Abzug ausländische Quellensteuer	Anzurechnende ausländische Quellensteuer
238700	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 1-3 AO
238800	Konto reserviert	Zuwendungen, Spenden an Stiftungen für gemeinnützige Zwecke i.S.d. § 52 Abs.2 Nr. 4 AO
238900	Zuwendungen, Spenden in das zu erhaltende Vermögen (Vermögensstock) einer Stiftung für kirchliche, religiöse und gemeinnützige Zwecke	Zuwendungen, Spenden an Stiftungen für kirchliche, religiöse und gemeinnützige Zwecke
239000	Zuwendungen, Spenden an Stiftungen in das zu erhaltende Vermögen (Vermögensstock) für wissenschaftliche, mildtätige, kulturelle Zwecke	Zuwendungen, Spenden an Stiftungen für wissenschaftliche, mildtätige und kulturelle Zwecke
250000	Konto reserviert	Außerordentliche Erträge
250100	Konto reserviert	Außerordentliche Erträge finanzwirksam
250101	Konto reserviert	Kassendifferenzen Erträge Crew
250102	Konto reserviert	Kassendifferenzen Erträge Management
250500	Konto reserviert	Außerordentliche Erträge nicht finanzwirksam
252000	Periodenfremde Erträge	Periodenfremde Erträge (soweit nicht außerordentlich)
259000	Erträge aus der Anwendung von Übergangsvorschriften	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften
259100	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Sachanlagevermögen)
259200	Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Zuschreibung für Finanzanlagevermögen)
259300	Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (Wertpapiere im Umlaufvermögen)
259400	Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)	Außerordentliche Erträge aus der Anwendung von Übergangsvorschriften (latente Steuern)
435000	Verbrauchssteuer (sonstige Steuern)	Verbrauchssteuer
494000	Zeitschriften, Bücher (Fachliteratur)	Zeitschriften, Bücher
863000	Sonstige Erträge betrieblich und regelmäßig 7 % USt	Sonstige Erlöse betrieblich und regelmäßig 7 % USt
864000	Sonstige Erträge betrieblich und regelmäßig 19 % USt	Sonstige Erlöse betrieblich und regelmäßig 19 % USt
864001	Buchbar bis 2015 - Erlöse Abfallverwertung 19% USt (neues Konto ab 2016:840007)	Erlöse Abfallverwertung 19 % USt
864002	Buchbar bis 2015 - Erlöse Altfett 19% USt (neues Konto ab 2016: 840008)	Erlöse Altfett 19 % USt
864003	Buchbar bis 2015 - Erlöse Sanifair 19% USt (neues Konto ab 2016: 840009)	Erlöse Sanifair 19 % USt
864900	Sonstige Erträge betrieblich und regelmäßig 16 % USt	Sonstige Erlöse betrieblich und regelmäßig 16 % USt
923000	Konto reserviert	Baukostenzuschüsse
923200	Konto reserviert	Investitionszulagen
923400	Konto reserviert	Investitionszuschüsse
923900	Konto reserviert	Gegenkonto zu Konten 9230-9238
927200	Verbindlichkeiten aus der Begebung und Übertragung	Verbindlichkeiten aus der Begebung und Übertragung

Konto	Bezeichnung KR McDonalds neu	bisher
	von Wechseln gegenüber verbundenen/assoziierten Unternehmen	von Wechseln gegenüber verbundenen Unternehmen
927400	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Bürgschaften, Wechsel- und Scheckbürgschaften gegenüber verbundenen Unternehmen
927600	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen/assoziierten Unternehmen	Verbindlichkeiten aus Gewährleistungsverträgen gegenüber verbundenen Unternehmen
927800	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen/assoziierten Unternehmen	Haftung aus der Bestellung von Sicherheiten für fremde Verbindlichkeiten gegenüber verbundenen Unternehmen
997200 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus dem vorangegangenen Wirtschaftsjahr, außerbilanziell (Haben)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Haben)
997300 (ab 2015)	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG aus den vorangegangenen Wirtschaftsjahren, außerbilanziell (Soll) - Gegenkonto zu 9972, 9916, 9917	Hinzurechnung Investitionsabzugsbetrag § 7g Abs. 2 EStG, außerbilanziell (Soll) - Gegenkonto zu 9972
997400 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG im vorangegangenen Wirtschaftsjahr	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr
997500 (ab 2015)	Rückgängigmachung Investitionsabzugsbetrag § 7g Abs. 3, 4 EStG in den vorangegangenen Wirtschaftsjahren - Gegenkonto zu 9974, 9918, 9919	Rückgängigmachung § 7g Abs. 3, 4 EStG und Erhöhung Investitionsabzugsbetrag im früheren Abzugsjahr - Gegenkonto zu 9974

2 Auswertungsrahmen Änderungen

2.1 Kontenrahmen KR03

2.1.1 KR03/04/51/McD - Bilanz - Personengesellschaft (Gültig ab 01.2015)

2.1.1.1 Dichte C. Personengesellschaft (erweiterte Form KG, bewegl. Kapitalkonten)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
bewegliches Kapital der Komplementäre	GrSollGS(880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9580,9830),GrSollGS(881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9581,9831),GrSollGS(882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9582,9832),GrSollGS(883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9583,9833),GrSollGS(884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9584,9834),GrSollGS(885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9585,9835),GrSollGS(886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9586,9836),GrSollGS(887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9587,9837),GrSollGS(888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9588,9838),GrSollGS(889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9589,9839)	GrSollGS(880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9151,9155,9156,9157,9158,9159,9171,9175,9176,9177,9178,9179 ,9580,9830),GrSollGS(881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9581,9831),GrSollGS(882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9582,9832),GrSollGS(883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9583,9833),GrSollGS(884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9584,9834),GrSollGS(885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9585,9835),GrSollGS(886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9586,9836),GrSollGS(887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9587,9837),GrSollGS(888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9588,9838),GrSollGS(889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9589,9839)
Gesellschafter-Darlehen der Komplementäre	GrSollGS(9550,9810),GrSollGS(9551,9811),GrSollGS(9552,9812),GrSollGS(9553,9813),GrSollGS(9554,9814),GrSollGS(9555,9815),GrSollGS(9556,9816),GrSollGS(9557,9817),GrSollGS(9558,9818),GrSollGS(9559,9819)	GrSollGS(9153,9173 ,9550,9810),GrSollGS(9551,9811),GrSollGS(9552,9812),GrSollGS(9553,9813),GrSollGS(9554,9814),GrSollGS(9555,9815),GrSollGS(9556,9816),GrSollGS(9557,9817),GrSollGS(9558,9818),GrSollGS(9559,9819)
Verlustsonderkonto der Kommanditisten	GrSollGS(910,9510,9850),GrSollGS(911,9511,9851),GrSollGS(912,9512,9852),GrSollGS(913,9513,9853),GrSollGS(914,9514,9854),GrSollGS(915,9515,9855),GrSollGS(916,9516,9856),GrSollGS(917,9517,9857),GrSollGS(918,9518,9858),GrSollGS(919,9519,9859)	GrSollGS(910, 9141,9142,9143,9144,9145,9147,9148,9149,9161,9162,9165,9166,9167,9168,9169,9181,9182,9185,9186,9187,9188,9189 ,9510,9850),GrSollGS(911,9511,9851),GrSollGS(912,9512,9852),GrSollGS(913,9513,9853),GrSollGS(914,9514,9854),GrSollGS(915,9515,9855),GrSollGS(916,9516,9856),GrSollGS(917,9517,9857),GrSollGS(918,9518,9858),GrSollGS(919,9519,9859)

Positionsbezeichnung	Konten alt	Konten neu
Gesellschafter-Darlehen der Kommanditisten	GrSollGS(9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9780,9840),GrSollGS(9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9781,9841),GrSollGS(9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9782,9842),GrSollGS(9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9783,9843),GrSollGS(9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9784,9844),GrSollGS(9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9785,9845),GrSollGS(9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9786,9846),GrSollGS(9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9787,9847),GrSollGS(9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9788,9848),GrSollGS(9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9789,9849)	GrSollGS(9163,9183,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9780,9840),GrSollGS(9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9781,9841),GrSollGS(9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9782,9842),GrSollGS(9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9783,9843),GrSollGS(9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9784,9844),GrSollGS(9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9785,9845),GrSollGS(9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9786,9846),GrSollGS(9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9787,9847),GrSollGS(9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9788,9848),GrSollGS(9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9789,9849)
- P A S S I V A -		
Variables Kapital (unter Komplementärkapital)	GrHabenGS(880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9580,9830),GrHabenGS(881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9581,9831),GrHabenGS(882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9582,9832),GrHabenGS(883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9583,9833),GrHabenGS(884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9584,9834),GrHabenGS(885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9585,9835),GrHabenGS(886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9586,9836),GrHabenGS(887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9587,9837),GrHabenGS(888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9588,9838),GrHabenGS(889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9589,9839),9146,9151,9155:9159,9171,9175:9179	GrHabenGS(880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9146,9151,9155,9156,9157,9158,9159,9171,9175,9176,9177,9178,9179,9580,9830),GrHabenGS(881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9581,9831),GrHabenGS(882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9582,9832),GrHabenGS(883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9583,9833),GrHabenGS(884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9584,9834),GrHabenGS(885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9585,9835),GrHabenGS(886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9586,9836),GrHabenGS(887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9587,9837),GrHabenGS(888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9588,9838),GrHabenGS(889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9589,9839)
Kapitalkonto III (unter Komplementärkapital)	GrHabenGS(9550,9810),GrHabenGS(9551,9811),GrHabenGS(9552,9812),GrHabenGS(9553,9813),GrHabenGS(9554,9814),GrHabenGS(9555,9815),GrHabenGS(9556,9816),GrHabenGS(9557,9817)	GrHabenGS(9153,9173,9550,9810),GrHabenGS(9551,9811),GrHabenGS(9552,9812),GrHabenGS(9553,9813),GrHabenGS(9554,9814),GrHabenGS(9555,9815),GrHabenGS(9556,9816),GrHabenGS(9557,9817)

Positionsbezeichnung	Konten alt	Konten neu
	7),GrHabenGS(9558,9818),GrHabenGS(9559,9819), 9153,9173	GS(9557,9817),GrHabenGS(9558,9818),GrHabenGS(9559,9819)
variables Kapital (unter Kommanditkapital)	GrHabenGS(910,9510,9850),GrHabenGS(911,9511,9851),GrHabenGS(912,9512,9852),GrHabenGS(913,9513,9853),GrHabenGS(914,9514,9854),GrHabenGS(915,9515,9855),GrHabenGS(916,9516,9856),GrHabenGS(917,9517,9857),GrHabenGS(918,9518,9858),GrHabenGS(919,9519,9859), 9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188	GrHabenGS(910, 9141,9142,9143,9144,9145,9147,9148,9149,9161,9162,9165,9166,9167,9168,9169,9181,9182,9185,9186,9187,9188 ,9510,9850),GrHabenGS(911,9511,9851),GrHabenGS(912,9512,9852),GrHabenGS(913,9513,9853),GrHabenGS(914,9514,9854),GrHabenGS(915,9515,9855),GrHabenGS(916,9516,9856),GrHabenGS(917,9517,9857),GrHabenGS(918,9518,9858),GrHabenGS(919,9519,9859)
Kapitalkonto III (unter Kommanditkapital)	GrHabenGS(9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9780,9840),GrHabenGS(9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9781,9841),GrHabenGS(9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9782,9842),GrHabenGS(9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9783,9843),GrHabenGS(9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9784,9844),GrHabenGS(9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9785,9845),GrHabenGS(9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9786,9846),GrHabenGS(9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9787,9847),GrHabenGS(9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9788,9848),GrHabenGS(9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9789,9849), 9163,9183	GrHabenGS(9163,9183 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9780,9840),GrHabenGS(9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9781,9841),GrHabenGS(9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9782,9842),GrHabenGS(9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9783,9843),GrHabenGS(9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9784,9844),GrHabenGS(9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9785,9845),GrHabenGS(9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9786,9846),GrHabenGS(9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9787,9847),GrHabenGS(9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9788,9848),GrHabenGS(9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9789,9849)
Gewinn/Verlust Jahresüberschuss/Jahresfehlbetrag		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn, 9600:9699,9700:9779,9790:9799

2.1.1.2 Dichte D. Personengesellschaft (erweiterte Form KG)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Jahresfehlbetrag / Jahresüberschuss		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn, 9600:9699,9700:9779,9790:9799
- P A S S I V A -		
Jahresfehlbetrag / Jahresüberschuss		Gewinn

Positionsbezeichnung	Konten alt	Konten neu
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799

2.1.1.3 Dichte E. Personengesellschaft, erweiterte Gliederung HGB (KG) (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- P A S S I V A -		
nicht verteilter Jahreserfolg		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799

2.1.1.4 Dichte F. Personengesellschaft, erweiterte Gliederung HGB (OHG)

Positionsbezeichnung	Konten alt	Konten neu
- P A S S I V A -		
nicht verteilter Jahreserfolg		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799

2.1.1.5 Dichte G. Personengesellschaft, GbR

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
nicht verteilter Jahreserfolg		Gewinn
Rücklagen		Haben(851,853:859),987:989,9802,9804
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799
- P A S S I V A -		
nicht verteilter Jahreserfolg		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799
davon Gewinnvortrag / Verlustvortrag (unter Bilanzgewinn / Bilanzverlust)		2860:2868

2.1.2 KR03/04/51/McD - Bilanz - Personengesellschaft, KapCoRiLiG (Gültig ab 01.2015)

2.1.2.1 Dichte A. Personengesellschaft, klein, Aufst./Offenlegung, Gesamtkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Komplementäre)	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),Haben(9885)	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),Haben(9885)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Kommanditisten)	GrSollGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),GrSollGS(910,920,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9790,9850,9860,9870,9880,9890,9900,9910,9920,9930,9940,9950,9960,9970,9980,9990),Haben(9885)	GrSollGS(900,910,9141,9142,9143,9144,9145,9147,9148,9149,9150,9151,9152,9153,9154,9155,9156,9157,9158,9159,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),GrSollGS(910,920,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9790,9850,9860,9870,9880,9890,9900,9910,9920,9930,9940,9950,9960,9970,9980,9990),Haben(9885)

Positionsbezeichnung	Konten alt	Konten neu
	S(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)	9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrSoll(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299)	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710: 1727,1730 :1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299)
- PASSIVA -		
Kapitalanteile Komplementäre	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHaben	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885

Positionsbezeichnung	Konten alt	Konten neu
	GS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)	,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929)	GrSollGS(9154,9174 ,9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,1884,1854,1864,1874,1884,1894,1884,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)

Positionsbezeichnung	Konten alt	Konten neu
	,9839), GrSollGS(9920),GrSollGS(9921), GrSollGS(9922),GrSollGS(9923), GrSollGS(9924),GrSollGS(9925), GrSollGS(9926),GrSollGS(9927), GrSollGS(9928),GrSollGS(9929))	benGS(879,889,1809,1819,1829 ,1839,1849,1859,1869,1879,188 9,1899,9559,9569,9579,9589,98 19,9829,9839), GrSollGS(9154,9174,9920),GrSo llGS(9921),GrSollGS(9922),GrSo llGS(9923),GrSollGS(9924),GrSo llGS(9925),GrSollGS(9926),GrSo llGS(9927),GrSollGS(9928),GrSo llGS(9929))
Kapitalanteile Kommanditisten	GrHabenGS(900,910,9400,9410, 9420,9430,9440,9450,9460,9470 ,9480,9490,9500,9510,9780,984 0,9850),GrHabenGS(901,911,94 01,9411,9421,9431,9441,9451,9 461,9471,9481,9491,9501,9511, 9781,9841,9851),GrHabenGS(90 2,912,9402,9412,9422,9432,944 2,9452,9462,9472,9482,9492,95 02,9512,9782,9842,9852),GrHab enGS(903,913,9403,9413,9423, 9433,9443,9453,9463,9473,9483 ,9493,9503,9513,9783,9843,985 3),GrHabenGS(904,914,9404,94 14,9424,9434,9444,9454,9464,9 474,9484,9494,9504,9514,9784, 9844,9854),GrHabenGS(905,915 ,9405,9415,9425,9435,9445,945 5,9465,9475,9485,9495,9505,95 15,9785,9845,9855),GrHabenGS (906,916,9406,9416,9426,9436,9 446,9456,9466,9476,9486,9496, 9506,9516,9786,9846,9856),GrH abenGS(907,917,9407,9417,942 7,9437,9447,9457,9467,9477,94 87,9497,9507,9517,9787,9847,9 857),GrHabenGS(908,918,9408, 9418,9428,9438,9448,9458,9468 ,9478,9488,9498,9508,9518,978 8,9848,9858),GrHabenGS(909,9 19,9409,9419,9429,9439,9449,9 459,9469,9479,9489,9499,9509, 9519,9789,9849,9859)	GrHabenGS(900,910,9141,9142, 9143,9144,9145,9147,9148,9149 ,9160,9161,9162,9163,9165,916 6,9167,9168,9169,9180,9181,91 82,9183,9185,9186,9187,9188,9 400,9410,9420,9430,9440,9450, 9460,9470,9480,9490,9500,9510 ,9780,9840,9850),GrHabenGS(9 01,911,9401,9411,9421,9431,94 41,9451,9461,9471,9481,9491,9 501,9511,9781,9841,9851),GrHa benGS(902,912,9402,9412,9422 ,9432,9442,9452,9462,9472,948 2,9492,9502,9512,9782,9842,98 52),GrHabenGS(903,913,9403,9 413,9423,9433,9443,9453,9463, 9473,9483,9493,9503,9513,9783 ,9843,9853),GrHabenGS(904,91 4,9404,9414,9424,9434,9444,94 54,9464,9474,9484,9494,9504,9 514,9784,9844,9854),GrHabenG S(905,915,9405,9415,9425,9435 ,9445,9455,9465,9475,9485,949 5,9505,9515,9785,9845,9855),Gr HabenGS(906,916,9406,9416,94 26,9436,9446,9456,9466,9476,9 486,9496,9506,9516,9786,9846, 9856),GrHabenGS(907,917,9407 ,9417,9427,9437,9447,9457,946 7,9477,9487,9497,9507,9517,97 87,9847,9857),GrHabenGS(908, 918,9408,9418,9428,9438,9448, 9458,9468,9478,9488,9498,9508 ,9518,9788,9848,9858),GrHaben GS(909,919,9409,9419,9429,94 39,9449,9459,9469,9479,9489,9 499,9509,9519,9789,9849,9859)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(9940),GrSollGS(9941), GrSollGS(9942),GrSollGS(9943), GrSollGS(9944),GrSollGS(9945), GrSollGS(9946),GrSollGS(9947), GrSollGS(9948),GrSollGS(9949)	GrSollGS(9164,9184,9940),GrSo llGS(9941),GrSollGS(9942),GrSo llGS(9943),GrSollGS(9944),GrSo llGS(9945),GrSollGS(9946),GrSo llGS(9947),GrSollGS(9948),GrSo llGS(9949)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(900,910,9400,9410 ,9420,9430,9440,9450,9460,947 0,9480,9490,9500,9510,9780,98 40,9850),GrHabenGS(901,911,9 401,9411,9421,9431,9441,9451, 9461,9471,9481,9491,9501,9511	- (GrHabenGS(900,910,9141,9142 ,9143,9144,9145,9147,9148,914 9,9160,9161,9162,9163,9165,91 66,9167,9168,9169,9180,9181,9 182,9183,9185,9186,9187,9188, 9400,9410,9420,9430,9440,9450

Positionsbezeichnung	Konten alt	Konten neu
	,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859), GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))	,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859), GrSollGS(9164,9184,9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))
Rücklagen	Haben(849,851,853:859),987:989	Haben(849,851,853:859),987:989, 9802,9804
Gewinnvortrag	860:868	860:868, 9803,9805
Verbindlichkeiten	Haben(600:629,630:698),699,Haben(700:714,715:729,730:759,760:798),799,Haben(1100:1299,1300:1309,1310:1319,1320:1326,1360:1375,1380,1385:1399,1400:1469,1470:1477,1480:1487,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1594:1596,1597:1599,1600:1629,1630:1639,1640:1649,1650:1658),Soll(1659),Haben(1660:1699,1700:1709,1710:1721,1730,1731:1753),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9292:9294,9961,9963:9964	Haben(600:629,630:698),699,Haben(700:714,715:729,730:759,760:798),799,Haben(1100:1299,1300:1309,1310:1319,1320:1326,1360:1375,1380,1385:1399,1400:1469,1470:1477,1480:1487,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1594:1596,1597:1599,1600:1629,1630:1639,1640:1649,1650:1658),Soll(1659),Haben(1660:1699,1700:1709,1710:1721,1730,1731:1753), 1728:1729 ,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9292:9294,9961,9963:9964

Positionsbezeichnung	Konten alt	Konten neu
davon mit einer Restlaufzeit bis zu einem Jahr	Haben(600:604,615:619,630:639,660:669,700:704,715:719,730:739,755:759,760:763,770:773,780:783,1100:1299,1300:1301,1305:1309,1310:1311,1315:1319,1320:1321,1325:1326,1360:1374,1380:1385:1386,1390:1399,1400:1454,1460:1464,1470:1474,1480:1484,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1594,1595,1597:1598,1600:1625,1630:1634,1640:1644,1650:1654),Soll(1659),Haben(1660:1661,1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1710:1719,1730,1731:1733,1736:1737,1740:1743,1746:1751),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9292:9294,9961,9963:9964	Haben(600:604,615:619,630:639,660:669,700:704,715:719,730:739,755:759,760:763,770:773,780:783,1100:1299,1300:1301,1305:1309,1310:1311,1315:1319,1320:1321,1325:1326,1360:1374,1380:1385:1386,1390:1399,1400:1454,1460:1464,1470:1474,1480:1484,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1594,1595,1597:1598,1600:1625,1630:1634,1640:1644,1650:1654),Soll(1659),Haben(1660:1661,1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1710:1719,1730,1731:1733,1736:1737,1740:1743,1746:1751), 1728:1729 ,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9292:9294,9961,9963:9964
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrHaben(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9919,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593:1758,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,3970:3989,4984),Haben(7000:7999,800:839,840:848,850,852,869),Haben(9860:9879,9883,9884,9297:9299,9920:9959)	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593:1758,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,3970:3989,4984),Haben(7000:7999,800:839,840:848,850,852,869),Haben(9154,9164,9174,9184 ,9860:9879,9883,9884,9297:9299,9920:9959)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	2798	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus anderen Gewinnrücklagen	2799:2839	2799:2839, 2841:2849 ,
entfällt: in die Rücklage für aktivierte eigene Anteile	2498	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498
in andere Gewinnrücklagen	2499	2481:2484 ,2499

Positionsbezeichnung	Konten alt	Konten neu
	,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)	),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrSoll(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299)	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710:1727,1730:1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299)
- P A S S I V A -		
Kapitalanteile Komplementäre	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887

Positionsbezeichnung	Konten alt	Konten neu
	,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837), GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838), GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)	1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836), GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837), GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838), GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)
./ nicht eingeforderte ausstehende Einlagen	GrSollGS(9920), GrSollGS(9921), GrSollGS(9922), GrSollGS(9923), GrSollGS(9924), GrSollGS(9925), GrSollGS(9926), GrSollGS(9927), GrSollGS(9928), GrSollGS(9929)	GrSollGS(9154,9174,9920), GrSollGS(9921), GrSollGS(9922), GrSollGS(9923), GrSollGS(9924), GrSollGS(9925), GrSollGS(9926), GrSollGS(9927), GrSollGS(9928), GrSollGS(9929)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830), GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831), GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832), GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833), GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834), GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835), GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836), GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837), GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838), GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839), GrSollGS(9920), GrSollGS(9921), GrSollGS(9922), GrSollGS(9923), GrSollGS(9924), GrSollGS(9925),	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179,9550,9560,9570,9580,9810,9820,9830), GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831), GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832), GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833), GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834), GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835), GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836), GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837), GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838), GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),

Positionsbezeichnung	Konten alt	Konten neu
	GrSollGS(9926),GrSollGS(9927), GrSollGS(9928),GrSollGS(9929))	GrSollGS(9154,9174 ,9920),GrSo llGS(9921),GrSollGS(9922),GrSo llGS(9923),GrSollGS(9924),GrSo llGS(9925),GrSollGS(9926),GrSo llGS(9927),GrSollGS(9928),GrSo llGS(9929))
Kapitalanteile Kommanditisten	GrHabenGS(900,910,9400,9410, 9420,9430,9440,9450,9460,9470 ,9480,9490,9500,9510,9780,984 0,9850),GrHabenGS(901,911,94 01,9411,9421,9431,9441,9451,9 461,9471,9481,9491,9501,9511, 9781,9841,9851),GrHabenGS(90 2,912,9402,9412,9422,9432,944 2,9452,9462,9472,9482,9492,95 02,9512,9782,9842,9852),GrHab enGS(903,913,9403,9413,9423, 9433,9443,9453,9463,9473,9483 ,9493,9503,9513,9783,9843,985 3),GrHabenGS(904,914,9404,94 14,9424,9434,9444,9454,9464,9 474,9484,9494,9504,9514,9784, 9844,9854),GrHabenGS(905,915 ,9405,9415,9425,9435,9445,945 5,9465,9475,9485,9495,9505,95 15,9785,9845,9855),GrHabenGS (906,916,9406,9416,9426,9436,9 446,9456,9466,9476,9486,9496, 9506,9516,9786,9846,9856),GrH abenGS(907,917,9407,9417,942 7,9437,9447,9457,9467,9477,94 87,9497,9507,9517,9787,9847,9 857),GrHabenGS(908,918,9408, 9418,9428,9438,9448,9458,9468 ,9478,9488,9498,9508,9518,978 8,9848,9858),GrHabenGS(909,9 19,9409,9419,9429,9439,9449,9 459,9469,9479,9489,9499,9509, 9519,9789,9849,9859)	GrHabenGS(900,910, 9141,9142 , 9143,9144,9145,9147,9148,9149 ,9160,9161,9162,9163,9165,916 6,9167,9168,9169,9180,9181,91 82,9183,9185,9186,9187,9188 ,9 400,9410,9420,9430,9440,9450, 9460,9470,9480,9490,9500,9510 ,9780,9840,9850),GrHabenGS(9 01,911,9401,9411,9421,9431,94 41,9451,9461,9471,9481,9491,9 501,9511,9781,9841,9851),GrHa benGS(902,912,9402,9412,9422 ,9432,9442,9452,9462,9472,948 2,9492,9502,9512,9782,9842,98 52),GrHabenGS(903,913,9403,9 413,9423,9433,9443,9453,9463, 9473,9483,9493,9503,9513,9783 ,9843,9853),GrHabenGS(904,91 4,9404,9414,9424,9434,9444,94 54,9464,9474,9484,9494,9504,9 514,9784,9844,9854),GrHabenG S(905,915,9405,9415,9425,9435 ,9445,9455,9465,9475,9485,949 5,9505,9515,9785,9845,9855),Gr HabenGS(906,916,9406,9416,94 26,9436,9446,9456,9466,9476,9 486,9496,9506,9516,9786,9846, 9856),GrHabenGS(907,917,9407 ,9417,9427,9437,9447,9457,946 7,9477,9487,9497,9507,9517,97 87,9847,9857),GrHabenGS(908, 918,9408,9418,9428,9438,9448, 9458,9468,9478,9488,9498,9508 ,9518,9788,9848,9858),GrHaben GS(909,919,9409,9419,9429,94 39,9449,9459,9469,9479,9489,9 499,9509,9519,9789,9849,9859)
/./ nicht eingeforderte ausstehende Einlagen	GrSollGS(9940),GrSollGS(9941), GrSollGS(9942),GrSollGS(9943), GrSollGS(9944),GrSollGS(9945), GrSollGS(9946),GrSollGS(9947), GrSollGS(9948),GrSollGS(9949)	GrSollGS(9164,9184 ,9940),GrSo llGS(9941),GrSollGS(9942),GrSo llGS(9943),GrSollGS(9944),GrSo llGS(9945),GrSollGS(9946),GrSo llGS(9947),GrSollGS(9948),GrSo llGS(9949)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(900,910,9400,9410 ,9420,9430,9440,9450,9460,947 0,9480,9490,9500,9510,9780,98 40,9850),GrHabenGS(901,911,9 401,9411,9421,9431,9441,9451, 9461,9471,9481,9491,9501,9511 ,9781,9841,9851),GrHabenGS(9 02,912,9402,9412,9422,9432,94 42,9452,9462,9472,9482,9492,9 502,9512,9782,9842,9852),GrHa benGS(903,913,9403,9413,9423	- (GrHabenGS(900,910, 9141,9142 ,9143,9144,9145,9147,9148,914 9,9160,9161,9162,9163,9165,91 66,9167,9168,9169,9180,9181,9 182,9183,9185,9186,9187,9188 , 9400,9410,9420,9430,9440,9450 ,9460,9470,9480,9490,9500,951 0,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9 441,9451,9461,9471,9481,9491, 9501,9511,9781,9841,9851),GrH

Positionsbezeichnung	Konten alt	Konten neu
	,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859), GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))	abenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859), GrSollGS(9164,9184,9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))
Rücklagen	Haben(849,851,853:859),987:989	Haben(849,851,853:859),987:989,9802,9804
Gewinnvortrag	860:868	860:868,9803,9805
Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	GrHaben(967,1354),Haben(964:966,970:979)	GrHaben(967,1354),Haben(961,964:966,970:979)
sonstige Verbindlichkeiten	Haben(730:759,760:798),799,Haben(1300:1309,1360:1375,1380,1385:1399,1400:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1650:1658,1665:1679,1691:1699,1700:1709,1730,1731:1753),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961	Haben(730:759,760:798),799,Haben(1300:1309,1360:1375,1380,1385:1399,1400:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1650:1658,1665:1679,1691:1699,1700:1709,1730,1731:1753),1728:1729,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961
davon aus Steuern	Haben(1548,1736:1739,1741,1746:1747,1749,1797:1799),1754,1767:1768,GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)	Haben(1548,1736:1739,1741,1746:1747,1749,1797:1799),1728:1729,1754,1767:1768,GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)

Positionsbezeichnung	Konten alt	Konten neu
davon mit einer Restlaufzeit bis zu einem Jahr	Haben(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1374,1380,1385:1386,1390:1399,1400:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1650:1654,1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961	Haben(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1374,1380,1385:1386,1390:1399,1400:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1650:1654,1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrHaben(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9919,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,3970:3989,4984),Haben(7000:7999,800:839,840:848,850,852,869),Haben(9860:9879,9883,9884,9297:9299,9920:9959)	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,3970:3989,4984),Haben(7000:7999,800:839,840:848,850,852,869),Haben(9154,9164,9174,9184,9860:9879,9883,9884,9297:9299,9920:9959)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	2798	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus anderen Gewinnrücklagen	2799:2839	2799:2839,2841:2849,
entfällt: in die Rücklage für aktivierte eigene Anteile	2498	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498
in andere Gewinnrücklagen	2499	2481:2484,2499

2.1.2.3 Dichte C. Personengesellschaft, groß, Aufst./Offenlegung, Gesamtkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Komplementäre)	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159

Positionsbezeichnung	Konten alt	Konten neu
	881,1801,1811,1821,1831,1841, 1851,1861,1871,1881,1891,9551 ,9561,9571,9581,9811,9821,983 1),GrSollGS(872,882,1802,1812, 1822,1832,1842,1852,1862,1872 ,1882,1892,9552,9562,9572,958 2,9812,9822,9832),GrSollGS(87 3,883,1803,1813,1823,1833,184 3,1853,1863,1873,1883,1893,95 53,9563,9573,9583,9813,9823,9 833),GrSollGS(874,884,1804,18 14,1824,1834,1844,1854,1864,1 874,1884,1894,9554,9564,9574, 9584,9814,9824,9834),GrSollGS (875,885,1805,1815,1825,1835,1 845,1855,1865,1875,1885,1895, 9555,9565,9575,9585,9815,9825 ,9835),GrSollGS(876,886,1806,1 816,1826,1836,1846,1856,1866, 1876,1886,1896,9556,9566,9576 ,9586,9816,9826,9836),GrSollG S(877,887,1807,1817,1827,1837 ,1847,1857,1867,1877,1887,189 7,9557,9567,9577,9587,9817,98 27,9837),GrSollGS(878,888,180 8,1818,1828,1838,1848,1858,18 68,1878,1888,1898,9558,9568,9 578,9588,9818,9828,9838),GrSo llGS(879,889,1809,1819,1829,18 39,1849,1859,1869,1879,1889,1 899,9559,9569,9579,9589,9819, 9829,9839),Haben(9885)	,9170,9171,9172,9173,9175,917 6,9177,9178,9179,9550,9560,95 70,9580,9810,9820,9830),GrSoll GS(871,881,1801,1811,1821,18 31,1841,1851,1861,1871,1881,1 891,9551,9561,9571,9581,9811, 9821,9831),GrSollGS(872,882,1 802,1812,1822,1832,1842,1852, 1862,1872,1882,1892,9552,9562 ,9572,9582,9812,9822,9832),Gr SollGS(873,883,1803,1813,1823 ,1833,1843,1853,1863,1873,188 3,1893,9553,9563,9573,9583,98 13,9823,9833),GrSollGS(874,88 4,1804,1814,1824,1834,1844,18 54,1864,1874,1884,1894,9554,9 564,9574,9584,9814,9824,9834), GrSollGS(875,885,1805,1815,18 25,1835,1845,1855,1865,1875,1 885,1895,9555,9565,9575,9585, 9815,9825,9835),GrSollGS(876, 886,1806,1816,1826,1836,1846, 1856,1866,1876,1886,1896,9556 ,9566,9576,9586,9816,9826,983 6),GrSollGS(877,887,1807,1817, 1827,1837,1847,1857,1867,1877 ,1887,1897,9557,9567,9577,958 7,9817,9827,9837),GrSollGS(87 8,888,1808,1818,1828,1838,184 8,1858,1868,1878,1888,1898,95 58,9568,9578,9588,9818,9828,9 838),GrSollGS(879,889,1809,18 19,1829,1839,1849,1859,1869,1 879,1889,1899,9559,9569,9579, 9589,9819,9829,9839),Haben(98 85)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Kommanditisten)	GrSollGS(900,910,9400,9410,94 20,9430,9440,9450,9460,9470,9 480,9490,9500,9510,9780,9840, 9850),GrSollGS(901,911,9401,9 411,9421,9431,9441,9451,9461, 9471,9481,9491,9501,9511,9781 ,9841,9851),GrSollGS(902,912,9 402,9412,9422,9432,9442,9452, 9462,9472,9482,9492,9502,9512 ,9782,9842,9852),GrSollGS(903, 913,9403,9413,9423,9433,9443, 9453,9463,9473,9483,9493,9503 ,9513,9783,9843,9853),GrSollG S(904,914,9404,9414,9424,9434 ,9444,9454,9464,9474,9484,949 4,9504,9514,9784,9844,9854),Gr SollGS(905,915,9405,9415,9425 ,9435,9445,9455,9465,9475,948 5,9495,9505,9515,9785,9845,98 55),GrSollGS(906,916,9406,941 6,9426,9436,9446,9456,9466,94 76,9486,9496,9506,9516,9786,9 846,9856),GrSollGS(907,917,94 07,9417,9427,9437,9447,9457,9 467,9477,9487,9497,9507,9517, 9787,9847,9857),GrSollGS(908,	GrSollGS(900,910,9141,9142,91 43,9144,9145,9147,9148,9149,9 160,9161,9162,9163,9165,9166, 9167,9168,9169,9180,9181,9182 ,9183,9185,9186,9187,9188,940 0,9410,9420,9430,9440,9450,94 60,9470,9480,9490,9500,9510,9 780,9840,9850),GrSollGS(901,9 11,9401,9411,9421,9431,9441,9 451,9461,9471,9481,9491,9501, 9511,9781,9841,9851),GrSollGS (902,912,9402,9412,9422,9432,9 442,9452,9462,9472,9482,9492, 9502,9512,9782,9842,9852),GrS ollGS(903,913,9403,9413,9423,9 433,9443,9453,9463,9473,9483, 9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9 424,9434,9444,9454,9464,9474, 9484,9494,9504,9514,9784,9844 ,9854),GrSollGS(905,915,9405,9 415,9425,9435,9445,9455,9465, 9475,9485,9495,9505,9515,9785 ,9845,9855),GrSollGS(906,916,9 406,9416,9426,9436,9446,9456, 9466,9476,9486,9496,9506,9516

Positionsbezeichnung	Konten alt	Konten neu
	918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)	,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrSoll(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299)	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710: 1727,1730 :1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299)
- PASSIVA -		
Kapitalanteile Komplementäre	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,

Positionsbezeichnung	Konten alt	Konten neu
	9559,9569,9579,9589,9819,9829,9839)	578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)
./ nicht eingeforderte ausstehende Einlagen	GrSollGS(9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929)	GrSollGS(9154,9174 ,9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839), GrSollGS(9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929))	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839), GrSollGS(9154,9174 ,9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929))
Kapitalanteile Kommanditisten	GrHabenGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470	GrHabenGS(900,910, 9141,9142,9143,9144,9145,9147,9148,9149

Positionsbezeichnung	Konten alt	Konten neu
	,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)	,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)
./ nicht eingeforderte ausstehende Einlagen	GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949)	GrSollGS(9164,9184,9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)	- (GrHabenGS(900,910,9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)

Positionsbezeichnung	Konten alt	Konten neu
	515,9785,9845,9855),GrHabenG S(906,916,9406,9416,9426,9436 ,9446,9456,9466,9476,9486,949 6,9506,9516,9786,9846,9856),Gr HabenGS(907,917,9407,9417,94 27,9437,9447,9457,9467,9477,9 487,9497,9507,9517,9787,9847, 9857),GrHabenGS(908,918,9408 ,9418,9428,9438,9448,9458,946 8,9478,9488,9498,9508,9518,97 88,9848,9858),GrHabenGS(909, 919,9409,9419,9429,9439,9449, 9459,9469,9479,9489,9499,9509 ,9519,9789,9849,9859), GrSollGS(9940),GrSollGS(9941), GrSollGS(9942),GrSollGS(9943), GrSollGS(9944),GrSollGS(9945), GrSollGS(9946),GrSollGS(9947), GrSollGS(9948),GrSollGS(9949))	454,9464,9474,9484,9494,9504, 9514,9784,9844,9854),GrHaben GS(905,915,9405,9415,9425,94 35,9445,9455,9465,9475,9485,9 495,9505,9515,9785,9845,9855), GrHabenGS(906,916,9406,9416, 9426,9436,9446,9456,9466,9476 ,9486,9496,9506,9516,9786,984 6,9856),GrHabenGS(907,917,94 07,9417,9427,9437,9447,9457,9 467,9477,9487,9497,9507,9517, 9787,9847,9857),GrHabenGS(90 8,918,9408,9418,9428,9438,944 8,9458,9468,9478,9488,9498,95 08,9518,9788,9848,9858),GrHab enGS(909,919,9409,9419,9429, 9439,9449,9459,9469,9479,9489 ,9499,9509,9519,9789,9849,985 9), GrSollGS(9164,9184,9940),GrSo llGS(9941),GrSollGS(9942),GrSo llGS(9943),GrSollGS(9944),GrSo llGS(9945),GrSollGS(9946),GrSo llGS(9947),GrSollGS(9948),GrSo llGS(9949))
Rücklagen	Haben(849,851,853:859),987:989	Haben(849,851,853:859),987:989,9802,9804
Gewinnvortrag	860:868	860:868,9803,9805
Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	GrHaben(967,1354),Haben(964:966,970:979)	GrHaben(967,1354),Haben(961,964:966,970:979)
sonstige Verbindlichkeiten	Haben(730:759,760:798),799,Ha ben(1300:1309,1360:1375,1380, 1385:1399,1400:1469,1490:1497),Soll(1499),Haben(1548,1590:1 592),Soll(1593),Haben(1650:165 8,1665:1679,1691:1699,1700:17 09,1730,1731:1753),1754,Haben (1755:1757,1759),1767:1768,Ha ben(1792,1795:1799),GrHaben(1 528:1529,1556:1559,1560:1589, 1769,1770:1791,1794),9293:929 4,9961	Haben(730:759,760:798),799,Ha ben(1300:1309,1360:1375,1380, 1385:1399,1400:1469,1490:1497),Soll(1499),Haben(1548,1590:1 592),Soll(1593),Haben(1650:165 8,1665:1679,1691:1699,1700:17 09,1730,1731:1753),1728:1729,1 754,Haben(1755:1757,1759),176 7:1768,Haben(1792,1795:1799), GrHaben(1528:1529,1556:1559, 1560:1589,1769,1770:1791,1794),9293:9294,9961
davon aus Steuern	Haben(1548,1736:1739,1741,1746:1747,1749,1797:1799),1754,1767:1768,GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)	Haben(1548,1736:1739,1741,1746:1747,1749,1797:1799),1728:1729,1754,1767:1768,GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)
davon mit einer Restlaufzeit bis zu einem Jahr	Haben(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1374,1380,1385:1386,1390:1399,1400:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1650:1654,1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1730,17	Haben(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1374,1380,1385:1386,1390:1399,1400:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1650:1654,1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1730,17

Positionsbezeichnung	Konten alt	Konten neu
	31:1733,1736:1737,1740:1743,1746:1751),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961	31:1733,1736:1737,1740:1743,1746:1751), 1728:1729 ,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrHaben(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9919,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,3970:3989,4984),Haben(7000:7999,800:839,840:848,850,852,869),Haben(9860:9879,9883,9884,9297:9299,9920:9959)	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,3970:3989,4984),Haben(7000:7999,800:839,840:848,850,852,869),Haben(9154,9164,9174,9184 ,9860:9879,9883,9884,9297:9299,9920:9959)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	2798	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus anderen Gewinnrücklagen	2799:2839	2799:2839, 2841:2849 ,
entfällt: in die Rücklage für aktivierte eigene Anteile	2498	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498
in andere Gewinnrücklagen	2499	2481:2484 ,2499

2.1.2.4 Dichte D. Personengesellschaft, mittelgroß, Gliederung für Offenlegung, GKV (mit KR51)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722: 1729)	Haben(1722: 1727)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Komplementäre)	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,95	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562

Positionsbezeichnung	Konten alt	Konten neu
	53,9563,9573,9583,9813,9823,9833),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),Haben(9885)	,9572,9582,9812,9822,9832),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),Haben(9885)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Kommanditisten)	GrSollGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)	GrSollGS(900,910,9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),GrSollGS(900,910,9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSoll

Positionsbezeichnung	Konten alt	Konten neu
		9,9499,9509,9519,9789,9849,9859),Haben(9886)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrSoll(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,987:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299)	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710: 1727,1730 :1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299)
- P A S S I V A -		
Kapitalanteile Komplementäre	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9150,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),	GrSollGS(9154,9174 ,9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),

Positionsbezeichnung	Konten alt	Konten neu
	GrSollGS(9928),GrSollGS(9929)	II GS(9927),GrSollGS(9928),GrSo II GS(9929)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839), GrSollGS(9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929))	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,1829,1839,1849,1859,1869,1879,1889,9559,9569,9579,9589,9819,9829,9839), GrSollGS(9154,9174,9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929))
Kapitalanteile Kommanditisten	GrHabenGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483	GrHabenGS(900,910,9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422

Positionsbezeichnung	Konten alt	Konten neu
	,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)	,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)
./ nicht eingeforderte ausstehende Einlagen	GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949)	GrSollGS(9164,9184 ,9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)	- (GrHabenGS(900,910, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)

Positionsbezeichnung	Konten alt	Konten neu
	88,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859), GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))	467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859), GrSollGS(9164,9184,9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))
Rücklagen	Haben(849,851,853:859),987:989	Haben(849,851,853:859),987:989,9802,9804
Gewinnvortrag	860:868	860:868,9803,9805
übrige Verbindlichkeiten	Haben(730:759,760:798),799,Haben(1300:1309,1360:1372,1380,1390:1399,1400:1469,1490:1497),Soll(1499),Haben(1548,1590:1592,1691:1694),Soll(1593),Haben(1600:1629,1650:1658),Soll(1659),Haben(1660:1699,1700:1709,1710:1721,1730,1731:1753),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9292:9294,9961,9964	Haben(730:759,760:798),799,Haben(1300:1309,1360:1372,1380,1390:1399,1400:1469,1490:1497),Soll(1499),Haben(1548,1590:1592,1691:1694),Soll(1593),Haben(1600:1629,1650:1658),Soll(1659),Haben(1660:1669,1680:1699,1700:1709,1710:1721,1730,1731:1753),1728:1729,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9292:9294,9961,9964
davon aus Steuern	Haben(1548,1736:1739,1741,1746:1747,1749,1797:1799),1754,1767:1768,GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)	Haben(1548,1736:1739,1741,1746:1747,1749,1797:1799),1728:1729,1754,1767:1768,GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)
davon mit einer Restlaufzeit bis zu einem Jahr	Haben(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1399,1400:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592,1691:1694),Soll(1593),Haben(1600:1625,1650:1654),Soll(1659),Haben(1660:1679,1700:1701,1704:1706,1709,1710:1719,1730,1731:1733,1736:1737,1740:1743,1746:1751),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1758,1769,1770:1791,1794),9292:9294,9961,9964	Haben(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1399,1400:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592,1691:1694),Soll(1593),Haben(1600:1625,1650:1654),Soll(1659),Haben(1660:1669,1700:1701,1704:1706,1709,1710:1719,1730,1731:1733,1736:1737,1740:1743,1746:1751),1728:1729,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1758,1769,1770:1791,1794),9292:9294,9961,9964
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrHaben(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9919,9970:9979,9984:9999)

Positionsbezeichnung	Konten alt	Konten neu
Sonstige Passiva	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,3970:3989,4984),Haben(7000:7999,800:839,840:848,850,852,869),Haben(9860:9879,9883,9884,9297:9299,9920:9959)	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,3970:3989,4984),Haben(7000:7999,800:839,840:848,850,852,869),Haben(9154,9164,9174,9184 ,9860:9879,9883,9884,9297:9299,9920:9959)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	2798	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus anderen Gewinnrücklagen	2799:2839	2799:2839, 2841:2849
entfällt: in die Rücklage für aktivierte eigene Anteile	2498	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498
in andere Gewinnrücklagen	2499	2481:2484 ,2499

2.1.2.5 Dichte E. Personengesellschaft, erweiterte Gliederung, GKV (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722: 1729)	Haben(1722: 1727)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Komplementäre)	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrSollG	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrSollGS(876,

Positionsbezeichnung	Konten alt	Konten neu
	S(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),Haben(9885)	886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),Haben(9885)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Kommanditisten)	GrSollGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)	GrSollGS(900,910,9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrSoll(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710:1727,1730:1740,1746:1753,1758,1793,1795:1799,2485:2489

Positionsbezeichnung	Konten alt	Konten neu
	,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299)	,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299)
- P A S S I V A -		
Kapitalanteile Komplementäre	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929)	GrSollGS(9154,9174 ,9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)

Positionsbezeichnung	Konten alt	Konten neu
	2,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839), GrSollGS(9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929))	21,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839), GrSollGS(9154,9174,9920),GrSollGS(9921),GrSollGS(9922),GrSollGS(9923),GrSollGS(9924),GrSollGS(9925),GrSollGS(9926),GrSollGS(9927),GrSollGS(9928),GrSollGS(9929))
Kapitalanteile Kommanditisten	GrHabenGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrH	GrHabenGS(900,910,9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrH

Positionsbezeichnung	Konten alt	Konten neu
	abenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)	5,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)
/J. nicht eingeforderte ausstehende Einlagen	GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949)	GrSollGS(9164,9184 ,9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859), GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))	- (GrHabenGS(900,910, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859), GrSollGS(9164,9184 ,9940),GrSollGS(9941),GrSollGS(9942),GrSo

Positionsbezeichnung	Konten alt	Konten neu
		II GS(9943), GrSoll II GS(9944), GrSo II GS(9945), GrSoll II GS(9946), GrSo II GS(9947), GrSoll II GS(9948), GrSo II GS(9949))
Rücklagen	Haben(849,851,853:859),987:989	Haben(849,851,853:859),987:989, 9802,9804
Gewinnvortrag	860:868	860:868, 9803,9805
Steuerrückstellungen	Haben(955:963,1760:1766)	Haben(955: 960,962 :963,1760:1766)
sonstige Rückstellungen	GrHaben(967,1354),Haben(964:966,970:979)	GrHaben(967,1354),Haben(961 ,964:966,970:979)
entfällt: davon eigenkapitalersetzende Gesellschafterdarlehen (unter: andere Verbindlichkeiten gegenüber Gesellschafter)	Haben(9250:9258)	
sonstige Verbindlichkeiten	Haben(760:798),799,Haben(1300:1309,1360:1372,1380,1390:1399,1400:1469),Soll(1499),Haben(1548,1590:1592,1691:1694),Soll(1593),Haben(1700:1709,1730,1731:1753),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961	Haben(760:798),799,Haben(1300:1309,1360:1372,1380,1390:1399,1400:1469),Soll(1499),Haben(1548,1590:1592,1691:1694),Soll(1593),Haben(1700:1709,1730,1731:1753), 1728:1729 ,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961
davon aus Steuern	Haben(1548,1736:1739,1741,1746:1747,1749,1797:1799),1754,1767:1768,GrHaben(1528:1529,1556:1559,1560:1589,1758,1769,1770:1791,1794)	Haben(1548,1736:1739,1741,1746:1747,1749,1797:1799), 1728:1729 ,1754,1767:1768,GrHaben(1528:1529,1556:1559,1560:1589,1758,1769,1770:1791,1794)
davon mit einer Restlaufzeit bis zu einem Jahr	Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1399,1400:1454,1460:1464),Soll(1499),Haben(1548,1590:1592,1691:1694),Soll(1593),Haben(1700:1701,1704:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1758,1769,1770:1791,1794),9293:9294,9961	Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1399,1400:1454,1460:1464),Soll(1499),Haben(1548,1590:1592,1691:1694),Soll(1593),Haben(1700:1701,1704:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751), 1728:1729 ,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1758,1769,1770:1791,1794),9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrHaben(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9919,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:28	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:28

Positionsbezeichnung	Konten alt	Konten neu
	89,3970:3989,4984),Haben(7000:7999,800:839,840:848,850,852,869),Haben(9860:9879,9883,9884,9297:9299,9920:9959)	89,3970:3989,4984),Haben(7000:7999,800:839,840:848,850,852,869),Haben(9154,9164,9174,9184 ,9860:9879,9883,9884,9297:9299,9920:9959)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	2798	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus anderen Gewinnrücklagen	2799:2839	2799:2839, 2841:2849
entfällt: in die Rücklage für aktivierte eigene Anteile	2498	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498
in andere Gewinnrücklagen	2499	2481:2484 ,2499

2.1.2.6 Dichte F. Personengesellschaft, Mindestgliederung - MicroBiG

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Umlaufvermögen	Soll(630:698,700:729,1000:1344,1348:1353,1355:1356,1360:1477,1480:1487,1490:1497,1500:1527,1530:1541,1543:1555,1590:1592,1594:1658,1670:1679,1709,1741:1745,1755:1757,1759:1766,1792,3970:3989,7000:7999,9860:9879,9930:9939,9950:9959),Haben(996:999,1478:1479,1488:1489,1498:1499,1659,1722:1729,1793),GrSoll(1528:1529,1556:1589,1769:1791,1794),1542,9530:9549,9960,9962,9965:9969	Soll(630:698,700:729,1000:1344,1348:1353,1355:1356,1360:1477,1480:1487,1490:1497,1500:1527,1530:1541,1543:1555,1590:1592,1594:1658,1670:1679,1709,1741:1745,1755:1757,1759:1766,1792,3970:3989,7000:7999,9860:9879,9930:9939,9950:9959),Haben(996:999,1478:1479,1488:1489,1498:1499,1659,1722:1727,1793),GrSoll(1528:1529,1556:1589,1769:1791,1794),1542,9530:9549,9960,9962,9965:9969
Nicht durch Vermögenseinlagen gedeckter Fehlbetrag persönlich haftender Gesellschafter	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830,9920),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831,9921),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832,9922),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833,9923),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834,9924),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835,9925),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836,9926),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837,9927),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838,9928),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839,9929),GrSollGS(880,890,1810,1820,1830,1840,1850,1860,1870,1880,1890,9560,9570,9580,9820,9830,9930),GrSollGS(881,891,1811,1821,1831,1841,1851,1861,1871,1881,1891,9561,9571,9581,9821,9831,9931),GrSollGS(882,892,1812,1822,1832,1842,1852,1862,1872,1882,1892,9562,9572,9582,9822,9832,9932),GrSollGS(883,893,1813,1823,1833,1843,1853,1863,1873,1883,1893,9563,9573,9583,9823,9833,9933),GrSollGS(884,894,1814,1824,1834,1844,1854,1864,1874,1884,1894,9564,9574,9584,9824,9834,9934),GrSollGS(885,895,1815,1825,1835,1845,1855,1865,1875,1885,1895,9565,9575,9585,9825,9835,9935),GrSollGS(886,896,1816,1826,1836,1846,1856,1866,1876,1886,1896,9566,9576,9586,9826,9836,9936),GrSollGS(887,897,1817,1827,1837,1847,1857,1867,1877,1887,1897,9567,9577,9587,9827,9837,9937),GrSollGS(888,898,1818,1828,1838,1848,1858,1868,1878,1888,1898,9568,9578,9588,9828,9838,9938),GrSollGS(889,899,1819,1829,1839,1849,1859,1869,1879,1889,1899,9569,9579,9589,9829,9839,9939),GrSollGS(890,900,1820,1830,1840,1850,1860,1870,1880,1890,9570,9580,9830,9940),GrSollGS(891,901,1821,1831,1841,1851,1861,1871,1881,1891,9571,9581,9831,9941),GrSollGS(892,902,1822,1832,1842,1852,1862,1872,1882,1892,9572,9582,9832,9942),GrSollGS(893,903,1823,1833,1843,1853,1863,1873,1883,1893,9573,9583,9833,9943),GrSollGS(894,904,1824,1834,1844,1854,1864,1874,1884,1894,9574,9584,9834,9944),GrSollGS(895,905,1825,1835,1845,1855,1865,1875,1885,1895,9575,9585,9835,9945),GrSollGS(896,906,1826,1836,1846,1856,1866,1876,1886,1896,9576,9586,9836,9946),GrSollGS(897,907,1827,1837,1847,1857,1867,1877,1887,1897,9577,9587,9837,9947),GrSollGS(898,908,1828,1838,1848,1858,1868,1878,1888,1898,9578,9588,9838,9948),GrSollGS(899,909,1829,1839,1849,1859,1869,1879,1889,1899,9579,9589,9839,9949),GrSollGS(900,910,1830,1840,1850,1860,1870,1880,1890,9580,9590,9840,9950),GrSollGS(901,911,1831,1841,1851,1861,1871,1881,1891,9581,9591,9841,9951),GrSollGS(902,912,1832,1842,1852,1862,1872,1882,1892,9582,9592,9842,9952),GrSollGS(903,913,1833,1843,1853,1863,1873,1883,1893,9583,9593,9843,9953),GrSollGS(904,914,1834,1844,1854,1864,1874,1884,1894,9584,9594,9844,9954),GrSollGS(905,915,1835,1845,1855,1865,1875,1885,1895,9585,9595,9845,9955),GrSollGS(906,916,1836,1846,1856,1866,1876,1886,1896,9586,9596,9846,9956),GrSollGS(907,917,1837,1847,1857,1867,1877,1887,1897,9587,9597,9847,9957),GrSollGS(908,918,1838,1848,1858,1868,1878,1888,1898,9588,9598,9848,9958),GrSollGS(909,919,1839,1849,1859,1869,1879,1889,1899,9589,9599,9849,9959),GrSollGS(910,920,1840,1850,1860,1870,1880,1890,9590,9600,9850,9960),GrSollGS(911,921,1841,1851,1861,1871,1881,1891,9591,9601,9851,9961),GrSollGS(912,922,1842,1852,1862,1872,1882,1892,9592,9602,9852,9962),GrSollGS(913,923,1843,1853,1863,1873,1883,1893,9593,9603,9853,9963),GrSollGS(914,924,1844,1854,1864,1874,1884,1894,9594,9604,9854,9964),GrSollGS(915,925,1845,1855,1865,1875,1885,1895,9595,9605,9855,9965),GrSollGS(916,926,1846,1856,1866,1876,1886,1896,9596,9606,9856,9966),GrSollGS(917,927,1847,1857,1867,1877,1887,1897,9597,9607,9857,9967),GrSollGS(918,928,1848,1858,1868,1878,1888,1898,9598,9608,9858,9968),GrSollGS(919,929,1849,1859,1869,1879,1889,1899,9599,9609,9859,9969),GrSollGS(920,930,1850,1860,1870,1880,1890,9600,9610,9860,9970),GrSollGS(921,931,1851,1861,1871,1881,1891,9601,9611,9861,9971),GrSollGS(922,932,1852,1862,1872,1882,1892,9602,9612,9862,9972),GrSollGS(923,933,1853,1863,1873,1883,1893,9603,9613,9863,9973),GrSollGS(924,934,1854,1864,1874,1884,1894,9604,9614,9864,9974),GrSollGS(925,935,1855,1865,1875,1885,1895,9605,9615,9865,9975),GrSollGS(926,936,1856,1866,1876,1886,1896,9606,9616,9866,9976),GrSollGS(927,937,1857,1867,1877,1887,1897,9607,9617,9867,9977),GrSollGS(928,938,1858,1868,1878,1888,1898,9608,9618,9868,9978),GrSollGS(929,939,1859,1869,1879,1889,1899,9609,9619,9869,9979),GrSollGS(930,940,1860,1870,1880,1890,9610,9620,9870,9980),GrSollGS(931,941,1861,1871,1881,1891,9611,9621,9871,9981),GrSollGS(932,942,1862,1872,1882,1892,9612,9622,9872,9982),GrSollGS(933,943,1863,1873,1883,1893,9613,9623,9873,9983),GrSollGS(934,944,1864,1874,1884,1894,9614,9624,9874,9984),GrSollGS(935,945,1865,1875,1885,1895,9615,9625,9875,9985),GrSollGS(936,946,1866,1876,1886,1896,9616,9626,9876,9986),GrSollGS(937,947,1867,1877,1887,1897,9617,9627,9877,9987),GrSollGS(938,948,1868,1878,1888,1898,9618,9628,9878,9988),GrSollGS(939,949,1869,1879,1889,1899,9619,9629,9879,9989),GrSollGS(940,950,1870,1880,1890,9620,9630,9880,9990),GrSollGS(941,951,1871,1881,1891,9621,9631,9881,9991),GrSollGS(942,952,1872,1882,1892,9622,9632,9882,9992),GrSollGS(943,953,1873,1883,1893,9623,9633,9883,9993),GrSollGS(944,954,1874,1884,1894,9624,9634,9884,9994),GrSollGS(945,955,1875,1885,1895,9625,9635,9885,9995),GrSollGS(946,956,1876,1886,1896,9626,9636,9886,9996),GrSollGS(947,957,1877,1887,1897,9627,9637,9887,9997),GrSollGS(948,958,1878,1888,1898,9628,9638,9888,9998),GrSollGS(949,959,1879,1889,1899,9629,9639,9889,9999),GrSollGS(950,960,1880,1890,9630,9640,9890,1000),GrSollGS(951,961,1881,1891,9631,9641,9891,1001),GrSollGS(952,962,1882,1892,9632,9642,9892,1002),GrSollGS(953,963,1883,1893,9633,9643,9893,1003),GrSollGS(954,964,1884,1894,9634,9644,9894,1004),GrSollGS(955,965,1885,1895,9635,9645,9895,1005),GrSollGS(956,966,1886,1896,9636,9646,9896,1006),GrSollGS(957,967,1887,1897,9637,9647,9897,1007),GrSollGS(958,968,1888,1898,9638,9648,9898,1008),GrSollGS(959,969,1889,1899,9639,9649,9899,1009),GrSollGS(960,970,1890,1890,9640,9650,9900,1010),GrSollGS(961,971,1891,1891,9641,9651,9901,1011),GrSollGS(962,972,1892,1892,9642,9652,9902,1012),GrSollGS(963,973,1893,1893,9643,9653,9903,1013),GrSollGS(964,974,1894,1894,9644,9654,9904,1014),GrSollGS(965,975,1895,1895,9645,9655,9905,1015),GrSollGS(966,976,1896,1896,9646,9656,9906,1016),GrSollGS(967,977,1897,1897,9647,9657,9907,1017),GrSollGS(968,978,1898,1898,9648,9658,9908,1018),GrSollGS(969,979,1899,1899,9649,9659,9909,1019),GrSollGS(970,980,1900,1900,9650,9660,9910,1020),GrSollGS(971,981,1901,1901,9651,9661,9911,1021),GrSollGS(972,982,1902,1902,9652,9662,9912,1022),GrSollGS(973,983,1903,1903,9653,9663,9913,1023),GrSollGS(974,984,1904,1904,9654,9664,9914,1024),GrSollGS(975,985,1905,1905,9655,9665,9915,1025),GrSollGS(976,986,1906,1906,9656,9666,9916,1026),GrSollGS(977,987,1907,1907,9657,9667,9917,1027),GrSollGS(978,988,1908,1908,9658,9668,9918,1028),GrSollGS(979,989,1909,1909,9659,9669,9919,1029),GrSollGS(980,990,1910,1910,9660,9670,9920,1030),GrSollGS(981,991,1911,1911,9661,9671,9921,1031),GrSollGS(982,992,1912,1912,9662,9672,9922,1032),GrSollGS(983,993,1913,1913,9663,9673,9923,1033),GrSollGS(984,994,1914,1914,9664,9674,9924,1034),GrSollGS(985,995,1915,1915,9665,9675,9925,1035),GrSollGS(986,996,1916,1916,9666,9676,9926,1036),GrSollGS(987,997,1917,1917,9667,9677,9927,1037),GrSollGS(988,998,1918,1918,9668,9678,9928,1038),GrSollGS(989,999,1919,1919,9669,9679,9929,1039),GrSollGS(990,1000,1920,1920,9670,9680,9930,1040),GrSollGS(991,1001,1921,1921,9671,9681,9931,1041),GrSollGS(992,1002,1922,1922,9672,9682,9932,1042),GrSollGS(993,1003,1923,1923,9673,9683,9933,1043),GrSollGS(994,1004,1924,1924,9674,9684,9934,1044),GrSollGS(995,1005,1925,1925,9675,9685,9935,1045),GrSollGS(996,1006,1926,1926,9676,9686,9936,1046),GrSollGS(997,1007,1927,1927,9677,9687,9937,1047),GrSollGS(998,1008,1928,1928,9678,9688,9938,1048),GrSollGS(999,1009,1929,1929,9679,9689,9939,1049),GrSollGS(1000,1010,1930,1930,9680,9690,9940,1050),GrSollGS(1001,1011,1931,1931,9681,9691,9941,1051),GrSollGS(1002,1012,1932,1932,9682,9692,9942,1052),GrSollGS(1003,1013,1933,1933,9683,9693,9943,1053),GrSollGS(1004,1014,1934,1934,9684,9694,9944,1054),GrSollGS(1005,1015,1935,1935,9685,9695,9945,1055),GrSollGS(1006,1016,1936,1936,9686,9696,9946,1056),GrSollGS(1007,1017,1937,1937,9687,9697,9947,1057),GrSollGS(1008,1018,1938,1938,9688,9698,9948,1058),GrSollGS(1009,1019,1939,1939,9689,9699,9949,1059),GrSollGS(1010,1020,1940,1940,9690,9700,9950,1060),GrSollGS(1011,1021,1941,1941,9691,9701,9951,1061),GrSollGS(1012,1022,1942,1942,9692,9702,9952,1062),GrSollGS(1013,1023,1943,1943,9693,9703,9953,1063),GrSollGS(1014,1024,1944,1944,9694,9704,9954,1064),GrSollGS(1015,1025,1945,1945,9695,9705,9955,1065),GrSollGS(1016,1026,1946,1946,9696,9706,9956,1066),GrSollGS(1017,1027,1947,1947,9697,9707,9957,1067),GrSollGS(1018,1028,1948,1948,9698,9708,9958,1068),GrSollGS(1019,1029,1949,1949,9699,9709,9959,1069),GrSollGS(1020,1030,1950,1950,9700,9710,9960,1070),GrSollGS(1021,1031,1951,1951,9701,9711,9961,1071),GrSollGS(1022,1032,1952,1952,9702,9712,9962,1072),GrSollGS(1023,1033,1953,1953,9703,9713,9963,1073),GrSollGS(1024,1034,1954,1954,9704,9714,9964,1074),GrSollGS(1025,1035,1955,1955,9705,9715,9965,1075),GrSollGS(1026,1036,1956,1956,9706,9716,9966,1076),GrSollGS(1027,1037,1957,1957,9707,9717,9967,1077),GrSollGS(1028,1038,1958,1958,9708,9718,9968,1078),GrSollGS(1029,1039,1959,1959,9709,9719,9969,1079),GrSollGS(1030,1040,1960,1960,9710,9720,9970,1080),GrSollGS(1031,1041,1961,1961,9711,9721,9971,1081),GrSollGS(1032,1042,1962,1962,9712,9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Positionsbezeichnung	Konten alt	Konten neu
	55,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835,9925),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836,9926),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837,9927),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838,9928),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839,9929)	,9833,9923),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834,9924),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835,9925),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836,9926),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837,9927),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,1828,9838,9928),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839,9929)
Nicht durch Vermögenseinlagen gedeckter Fehlbetrag persönlich haftender Gesellschafter	GrSollGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850,9940),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851,9941),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852,9942),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853,9943),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854,9944),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855,9945),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856,9946),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857,9947),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858,9948),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859,9949)	GrSollGS(900,910, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9164,9165,9166,9167,9168,9169,9180,9181,9182,9183,9184,9185,9186,9187,9188 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850,9940),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851,9941),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852,9942),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853,9943),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854,9944),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855,9945),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856,9946),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857,9947),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858,9948),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859,9949)

Positionsbezeichnung	Konten alt	Konten neu
		59,9949)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrSoll(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299,9983)	Soll(5:9,600:629,730:798,800:839,930:950,952:966,968:979,990:995,996:999,1478:1479),Soll(1488:1489,1660:1669,1680:1708,1710: 1727,1730 :1740,1746:1753,1758,1793,1795:1799,2485:2489,2495:2496,2745,2795:2796,2850:2859,2869:2889,4984),Soll(840:859,869,1498,1345:1347,9880:9882,9885,9886,9295:9299,9983)
- P A S S I V A -		
Eigenkapital Kapitalanteile persönlich haftender Gesellschafter	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830,9920),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831,9921),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832,9922),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833,9923),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834,9924),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835,9925),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836,9926),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837,9927),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838,9928),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839,9929)	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9146,9150,9151,9152,9153,9154,9155,9156,9157,9158,9159,9170,9171,9172,9173,9174,9175,9176,9177,9178,9179 ,9550,9560,9570,9580,9810,9820,9830,9920),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831,9921),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832,9922),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833,9923),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834,9924),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835,9925),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836,9926),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837,9927),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838,9928),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839,9929)
Eigenkapital Kapitalanteile persönlich	GrHabenGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470	GrHabenGS(900,910, 9141,9142,9143,9144,9145,9147,9148,9149

Positionsbezeichnung	Konten alt	Konten neu
haftender Gesellschafter	,9480,9490,9500,9510,9780,9840,9850,9940),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851,9941),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852,9942),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853,9943),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854,9944),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855,9945),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856,9946),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857,9947),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858,9948),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859,9949)	,9160,9161,9162,9163,9164,9165,9166,9167,9168,9169,9180,9181,9182,9183,9184,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850,9940),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851,9941),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852,9942),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853,9943),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854,9944),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855,9945),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856,9946),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857,9947),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858,9948),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859,9949)
Eigenkapital	Haben(849,851,853,854,855,856,857,858,859),860,861,862,863,864,865,866,867,868,987,988,989,9600:9699,9700:9779,9790:9799,Gewinn	Haben(849,851,853:859),860:868,987:989,9600:9699,9700:9779,9790:9799,9802:9805,Gewinn
Verbindlichkeiten	Soll(1499,1593,1659),Haben(600:698,700:798,1100:1326,1360:1375,1380,1385:1477,1480:1487,1490:1497,1548,1590:1592,1594:1658,1660:1721,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),699,799,1754,1767:1768,9292:9294,9961,9963:9964	Soll(1499,1593,1659),Haben(600:698,700:798,1100:1326,1360:1375,1380,1385:1477,1480:1487,1490:1497,1548,1590:1592,1594:1658,1660:1721,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),699,799,1728:1729,1754,1767:1768,9292:9294,9961,9963:9964
davon mit einer Restlaufzeit bis zu einem Jahr	Soll(1499,1593,1659),Haben(600:604,615:619,630:639,660:669,700:704,715:719,730:739,755:763,770:773,780:783,1100:1301,1305:1311,1315:1321,1325:1326,1360:1374,1380,1385:1386,1390:1454,1460:1464,1470:1474,1480:1484,1490:1494,1548,1590:1592	Soll(1499,1593,1659),Haben(600:604,615:619,630:639,660:669,700:704,715:719,730:739,755:763,770:773,780:783,1100:1301,1305:1311,1315:1321,1325:1326,1360:1374,1380,1385:1386,1390:1454,1460:1464,1470:1474,1480:1484,1490:1494,1548,1590:1592

Positionsbezeichnung	Konten alt	Konten neu
	,1594:1595,1597:1598,1600:1625,1630:1634,1640:1644,1650:1654,1660:1661,1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709:1719,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768,9292:9294,9961,9963:9964	,1594:1595,1597:1598,1600:1625,1630:1634,1640:1644,1650:1654,1660:1661,1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709:1719,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794), 1728:1729 ,1754,1767:1768,9292:9294,9961,9963:9964
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrHaben(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9919,9970:9979,9984:9999)
- G u V -		

2.2 Kontenrahmen KR04

2.2.1 KR03/04/51/McD - Bilanz - Personengesellschaft (Gültig ab 01.2015)

2.2.1.1 Dichte C. Personengesellschaft (erweiterte Form KG, bewegl. Kapitalkonten)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
bewegliches Kapital der Komplementäre	GrSollGS(2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9510,9830),GrSollGS(2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9511,9831),GrSollGS(2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9512,9832),GrSollGS(2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9513,9833),GrSollGS(2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9514,9834),GrSollGS(2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835),GrSollGS(2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836),GrSollGS(2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrSollGS(2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrSollGS(2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839),GrSollGS(2020,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9510,9830),GrSollGS(2021,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9511,9831),GrSollGS(2022,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9512,9832),GrSollGS(2023,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9513,9833),GrSollGS(2024,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9514,9834),GrSollGS(2025,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835),GrSollGS(2026,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836),GrSollGS(2027,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrSollGS(2028,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrSollGS(2029,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839),GrSollGS(2030,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9510,9830),GrSollGS(2031,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9511,9831),GrSollGS(2032,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9512,9832),GrSollGS(2033,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9513,9833),GrSollGS(2034,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9514,9834),GrSollGS(2035,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835),GrSollGS(2036,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836),GrSollGS(2037,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrSollGS(2038,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrSollGS(2039,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839),GrSollGS(2040,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9510,9830),GrSollGS(2041,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9511,9831),GrSollGS(2042,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9512,9832),GrSollGS(2043,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9513,9833),GrSollGS(2044,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9514,9834),GrSollGS(2045,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835),GrSollGS(2046,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836),GrSollGS(2047,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrSollGS(2048,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrSollGS(2049,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839),GrSollGS(2050,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9510,9830),GrSollGS(2051,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9511,9831),GrSollGS(2052,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9512,9832),GrSollGS(2053,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9513,9833),GrSollGS(2054,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9514,9834),GrSollGS(2055,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835),GrSollGS(2056,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836),GrSollGS(2057,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrSollGS(2058,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrSollGS(2059,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839),GrSollGS(2060,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9510,9830),GrSollGS(2061,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9511,9831),GrSollGS(2062,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9512,9832),GrSollGS(2063,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9513,9833),GrSollGS(2064,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9514,9834),GrSollGS(2065,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835),GrSollGS(2066,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836),GrSollGS(2067,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrSollGS(2068,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrSollGS(2069,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839),GrSollGS(2070,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9510,9830),GrSollGS(2071,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9511,9831),GrSollGS(2072,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9512,9832),GrSollGS(2073,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9513,9833),GrSollGS(2074,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9514,9834),GrSollGS(2075,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835),GrSollGS(2076,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836),GrSollGS(2077,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrSollGS(2078,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrSollGS(2079,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839),GrSollGS(2080,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9510,9830),GrSollGS(2081,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9511,9831),GrSollGS(2082,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9512,9832),GrSollGS(2083,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9513,9833),GrSollGS(2084,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9514,9834),GrSollGS(2085,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835),GrSollGS(2086,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836),GrSollGS(2087,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrSollGS(2088,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrSollGS(2089,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839),GrSollGS(2090,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,238	

Positionsbezeichnung	Konten alt	Konten neu
	05,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835), GrSollGS(2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836), GrSollGS(2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837), GrSollGS(2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838), GrSollGS(2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839)	65,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835), GrSollGS(2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836), GrSollGS(2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837), GrSollGS(2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838), GrSollGS(2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839)
Gesellschafter-Darlehen der Komplementäre	GrSollGS(9530,9810),GrSollGS(9531,9811),GrSollGS(9532,9812),GrSollGS(9533,9813),GrSollGS(9534,9814),GrSollGS(9535,9815),GrSollGS(9536,9816),GrSollGS(9537,9817),GrSollGS(9538,9818),GrSollGS(9539,9819)	GrSollGS(9153,9173 ,9530,9810),GrSollGS(9531,9811),GrSollGS(9532,9812),GrSollGS(9533,9813),GrSollGS(9534,9814),GrSollGS(9535,9815),GrSollGS(9536,9816),GrSollGS(9537,9817),GrSollGS(9538,9818),GrSollGS(9539,9819)
Verlustsonderkonto der Kommanditisten	GrSollGS(2060,9560,9850),GrSollGS(2061,9561,9851),GrSollGS(2062,9562,9852),GrSollGS(2063,9563,9853),GrSollGS(2064,9564,9854),GrSollGS(2065,9565,9855),GrSollGS(2066,9566,9856),GrSollGS(2067,9567,9857),GrSollGS(2068,9568,9858),GrSollGS(2069,9569,9859)	GrSollGS(2060, 9141,9142,9143,9144,9145,9147,9148,9149,9161,9162,9165,9166,9167,9168,9169,9181,9182,9185,9186,9187,9188 ,9560,9850),GrSollGS(2061,9561,9851),GrSollGS(2062,9562,9852),GrSollGS(2063,9563,9853),GrSollGS(2064,9564,9854),GrSollGS(2065,9565,9855),GrSollGS(2066,9566,9856),GrSollGS(2067,9567,9857),GrSollGS(2068,9568,9858),GrSollGS(2069,9569,9859)
Gesellschafter-Darlehen der Kommanditisten	GrSollGS(9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9780,9840),GrSollGS(9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9781,9841),GrSollGS(9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9782,9842),GrSollGS(9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9783,9843),GrSollGS(9404,9414,9424,9434,9444,9454,	GrSollGS(9163,9183 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9780,9840),GrSollGS(9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9781,9841),GrSollGS(9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9782,9842),GrSollGS(9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9783,9843),GrSollGS(9404,9414,9424,9434,

Positionsbezeichnung	Konten alt	Konten neu
	9464,9474,9484,9494,9784,9844),GrSollGS(9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9785,9845),GrSollGS(9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9786,9846),GrSollGS(9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9787,9847),GrSollGS(9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9788,9848),GrSollGS(9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9789,9849)	9444,9454,9464,9474,9484,9494,9784,9844),GrSollGS(9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9785,9845),GrSollGS(9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9786,9846),GrSollGS(9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9787,9847),GrSollGS(9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9788,9848),GrSollGS(9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9789,9849)
- P A S S I V A -		
Variables Kapital (unter Komplementärkapital)	GrHabenGS(2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9510,9830),GrHabenGS(2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9511,9831),GrHabenGS(2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9512,9832),GrHabenGS(2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9513,9833),GrHabenGS(2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9514,9834),GrHabenGS(2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9835),GrHabenGS(2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9836),GrHabenGS(2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrHabenGS(2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrHabenGS(2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839),GrHabenGS(2020,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9520,9840),GrHabenGS(2021,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9521,9841),GrHabenGS(2022,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9522,9842),GrHabenGS(2023,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9523,9843),GrHabenGS(2024,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9524,9844),GrHabenGS(2025,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9525,9845),GrHabenGS(2026,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9526,9846),GrHabenGS(2027,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9527,9847),GrHabenGS(2028,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9528,9848),GrHabenGS(2029,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9529,9849),GrHabenGS(2030,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9530,9850),GrHabenGS(2031,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9531,9851),GrHabenGS(2032,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9532,9852),GrHabenGS(2033,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9533,9853),GrHabenGS(2034,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9534,9854),GrHabenGS(2035,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9535,9855),GrHabenGS(2036,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9536,9856),GrHabenGS(2037,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9537,9857),GrHabenGS(2038,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9538,9858),GrHabenGS(2039,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9539,9859),GrHabenGS(2040,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9540,9860),GrHabenGS(2041,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9541,9861),GrHabenGS(2042,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9542,9862),GrHabenGS(2043,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9543,9863),GrHabenGS(2044,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9544,9864),GrHabenGS(2045,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9545,9865),GrHabenGS(2046,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9546,9866),GrHabenGS(2047,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9547,9867),GrHabenGS(2048,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9548,9868),GrHabenGS(2049,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9549,9869),GrHabenGS(2050,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9550,9870),GrHabenGS(2051,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9551,9871),GrHabenGS(2052,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9552,9872),GrHabenGS(2053,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9553,9873),GrHabenGS(2054,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9554,9874),GrHabenGS(2055,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9555,9875),GrHabenGS(2056,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9556,9876),GrHabenGS(2057,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9557,9877),GrHabenGS(2058,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9558,9878),GrHabenGS(2059,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9559,9879),GrHabenGS(2060,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9560,9880),GrHabenGS(2061,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9561,9881),GrHabenGS(2062,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9562,9882),GrHabenGS(2063,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9563,9883),GrHabenGS(2064,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9564,9884),GrHabenGS(2065,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9565,9885),GrHabenGS(2066,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9566,9886),GrHabenGS(2067,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9567,9887),GrHabenGS(2068,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9568,9888),GrHabenGS(2069,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9569,9889),GrHabenGS(2070,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9570,9890),GrHabenGS(2071,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9571,9891),GrHabenGS(2072,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9572,9892),GrHabenGS(2073,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9573,9893),GrHabenGS(2074,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9574,9894),GrHabenGS(2075,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9575,9895),GrHabenGS(2076,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9576,9896),GrHabenGS(2077,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9577,9897),GrHabenGS(2078,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9578,9898),GrHabenGS(2079,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9579,9899),GrHabenGS(2080,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9580,9900),GrHabenGS(2081,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9581,9901),GrHabenGS(2082,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9582,9902),GrHabenGS(2083,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9583,9903),GrHabenGS(2084,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9584,9904),GrHabenGS(2085,2175,2185,2195,2205,2215,2225,2235,224	

Positionsbezeichnung	Konten alt	Konten neu
	7,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrHabenGS(2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrHabenGS(2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839), 9146,9151,9155:9159,9171,9175:9179	27,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9837),GrHabenGS(2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9838),GrHabenGS(2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9839)
Kapitalkonto III (unter Komplementärkapital)	GrHabenGS(9530,9810),GrHabenGS(9531,9811),GrHabenGS(9532,9812),GrHabenGS(9533,9813),GrHabenGS(9534,9814),GrHabenGS(9535,9815),GrHabenGS(9536,9816),GrHabenGS(9537,9817),GrHabenGS(9538,9818),GrHabenGS(9539,9819), 9153,9173	GrHabenGS(9153,9173 ,9530,9810),GrHabenGS(9531,9811),GrHabenGS(9532,9812),GrHabenGS(9533,9813),GrHabenGS(9534,9814),GrHabenGS(9535,9815),GrHabenGS(9536,9816),GrHabenGS(9537,9817),GrHabenGS(9538,9818),GrHabenGS(9539,9819)
variables Kapital (unter Kommanditkapital)	GrHabenGS(2060,9560,9850),GrHabenGS(2061,9561,9851),GrHabenGS(2062,9562,9852),GrHabenGS(2063,9563,9853),GrHabenGS(2064,9564,9854),GrHabenGS(2065,9565,9855),GrHabenGS(2066,9566,9856),GrHabenGS(2067,9567,9857),GrHabenGS(2068,9568,9858),GrHabenGS(2069,9569,9859), 9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188	GrHabenGS(2060, 9141,9142,9143,9144,9145,9147,9148,9149,9161,9162,9165,9166,9167,9168,9169,9181,9182,9185,9186,9187,9188 ,9560,9850),GrHabenGS(2061,9561,9851),GrHabenGS(2062,9562,9852),GrHabenGS(2063,9563,9853),GrHabenGS(2064,9564,9854),GrHabenGS(2065,9565,9855),GrHabenGS(2066,9566,9856),GrHabenGS(2067,9567,9857),GrHabenGS(2068,9568,9858),GrHabenGS(2069,9569,9859)
Kapitalkonto III (unter Kommanditkapital)	GrHabenGS(9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9780,9840),GrHabenGS(9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9781,9841),GrHabenGS(9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9782,9842),GrHabenGS(9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9783,9843),GrHabenGS(9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9784,9844),GrHabenGS(9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9785,9845),GrHabenGS(9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9786,9846),GrHabenGS(9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9787,9847),GrHabenGS(9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9788,9848),GrHabenGS(9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9789,9849),GrHabenGS(9410,9420,9430,9440,9450,9460,9470,9480,9490,9790,9850),GrHabenGS(9411,9421,9431,9441,9451,9461,9471,9481,9491,9791,9851),GrHabenGS(9412,9422,9432,9442,9452,9462,9472,9482,9492,9792,9852),GrHabenGS(9413,9423,9433,9443,9453,9463,9473,9483,9493,9793,9853),GrHabenGS(9414,9424,9434,9444,9454,9464,9474,9484,9494,9794,9854),GrHabenGS(9415,9425,9435,9445,9455,9465,9475,9485,9495,9795,9855),GrHabenGS(9416,9426,9436,9446,9456,9466,9476,9486,9496,9796,9856),GrHabenGS(9417,9427,9437,9447,9457,9467,9477,9487,9497,9797,9857),GrHabenGS(9418,9428,9438,9448,9458,9468,9478,9488,9498,9798,9858),GrHabenGS(9419,9429,9439,9449,9459,9469,9479,9489,9499,9799,9859),GrHabenGS(9420,9430,9440,9450,9460,9470,9480,9490,9800,9860),GrHabenGS(9421,9431,9441,9451,9461,9471,9481,9491,9801,9861),GrHabenGS(9422,9432,9442,9452,9462,9472,9482,9492,9802,9862),GrHabenGS(9423,9433,9443,9453,9463,9473,9483,9493,9803,9863),GrHabenGS(9424,9434,9444,9454,9464,9474,9484,9494,9804,9864),GrHabenGS(9425,9435,9445,9455,9465,9475,9485,9495,9805,9865),GrHabenGS(9426,9436,9446,9456,9466,9476,9486,9496,9806,9866),GrHabenGS(9427,9437,9447,9457,9467,9477,9487,9497,9807,9867),GrHabenGS(9428,9438,9448,9458,9468,9478,9488,9498,9808,9868),GrHabenGS(9429,9439,9449,9459,9469,9479,9489,9499,9809,9869),GrHabenGS(9430,9440,9450,9460,9470,9480,9490,9810,9870),GrHabenGS(9431,9441,9451,9461,9471,9481,9491,9811,9871),GrHabenGS(9432,9442,9452,9462,9472,9482,9492,9812,9872),GrHabenGS(9433,9443,9453,9463,9473,9483,9493,9813,9873),GrHabenGS(9434,9444,9454,9464,9474,9484,9494,9814,9874),GrHabenGS(9435,9445,9455,9465,9475,9485,9495,9815,9875),GrHabenGS(9436,9446,9456,9466,9476,9486,9496,9816,9876),GrHabenGS(9437,9447,9457,9467,9477,9487,9497,9817,9877),GrHabenGS(9438,9448,9458,9468,9478,9488,9498,9818,9878),GrHabenGS(9439,9449,9459,9469,9479,9489,9499,9819,9879),GrHabenGS(9440,9450,9460,9470,9480,9490,9820,9880),GrHabenGS(9441,9451,9461,9471,9481,9491,9821,9881),GrHabenGS(9442,9452,9462,9472,9482,9492,9822,9882),GrHabenGS(9443,9453,9463,9473,9483,9493,9823,9883),GrHabenGS(9444,9454,9464,9474,9484,9494,9824,9884),GrHabenGS(9445,9455,9465,9475,9485,9495,9825,9885),GrHabenGS(9446,9456,9466,9476,9486,9496,9826,9886),GrHabenGS(9447,9457,9467,9477,9487,9497,9827,9887),GrHabenGS(9448,9458,9468,9478,9488,9498,9828,9888),GrHabenGS(9449,9459,9469,9479,9489,9499,9829,9889),GrHabenGS(9450,9460,9470,9480,9490,9830,9890),GrHabenGS(9451,9461,9471,9481,9491,9831,9891),GrHabenGS(9452,9462,9472,9482,9492,9832,9892),GrHabenGS(9453,9463,9473,9483,9493,9833,9893),GrHabenGS(9454,9464,9474,9484,9494,9834,9894),GrHabenGS(9455,9465,9475,9485,9495,9835,9895),GrHabenGS(9456,9466,9476,9486,9496,9836,9896),GrHabenGS(9457,9467,9477,9487,9497,9837,9897),GrHabenGS(9458,9468,9478,9488,9498,9838,9898),GrHabenGS(9459,9469,9479,9489,9499,9839,9899),GrHabenGS(9460,9470,9480,9490,9840,9900),GrHabenGS(9461,9471,9481,9491,9841,9901),GrHabenGS(9462,9472,9482,9492,9842,9902),GrHabenGS(9463,9473,9483,9493,9843,9903),GrHabenGS(9464,9474,9484,9494,9844,9904),GrHabenGS(9465,9475,9485,9495,9845,9905),GrHabenGS(9466,9476,9486,9496,9846,9906),GrHabenGS(9467,9477,9487,9497,9847,9907),GrHabenGS(9468,9478,9488,9498,9848,9908),GrHabenGS(9469,9479,9489,9499,9849,9909),GrHabenGS(9470,9480,9490,9850,9910),GrHabenGS(9471,9481,9491,9851,9911),GrHabenGS(9472,9482,9492,9852,9912),GrHabenGS(9473,9483,9493,9853,9913),GrHabenGS(9474,9484,9494,9854,9914),GrHabenGS(9475,9485,9495,9855,9915),GrHabenGS(9476,9486,9496,9856,9916),GrHabenGS(9477,9487,9497,9857,9917),GrHabenGS(9478,9488,9498,9858,9918),GrHabenGS(9479,9489,9499,9859,9919),GrHabenGS(9480,9490,9860,9920),GrHabenGS(9481,9491,9861,9921),GrHabenGS(9482,9492,9862,9922),GrHabenGS(9483,9493,9863,9923),GrHabenGS(9484,9494,9864,9924),GrHabenGS(9485,9495,9865,9925),GrHabenGS(9486,9496,9866,9926),GrHabenGS(9487,9497,9867,9927),GrHabenGS(9488,9498,9868,9928),GrHabenGS(9489,9499,9869,9929),GrHabenGS(9490,9500,9870,9930),GrHabenGS(9491,9501,9871,9931),GrHabenGS(9492,9502,9872,9932),GrHabenGS(9493,9503,9873,9933),GrHabenGS(9494,9504,9874,9934),GrHabenGS(9495,9505,9875,9935),GrHabenGS(9496,9506,9876,9936),GrHabenGS(9497,9507,9877,9937),GrHabenGS(9498,9508,9878,9938),GrHabenGS(9499,9509,9879,9939),GrHabenGS(9500,9510,9880,9940),GrHabenGS(9501,9511,9881,9941),GrHabenGS(9502,9512,9882,9942),GrHabenGS(9503,9513,9883,9943),GrHabenGS(9504,9514,9884,9944),GrHabenGS(9505,9515,9885,9945),GrHabenGS(9506,9516,9886,9946),GrHabenGS(9507,9517,9887,9947),GrHabenGS(9508,9518,9888,9948),GrHabenGS(9509,9519,9889,9949),GrHabenGS(9510,9520,9890,9950),GrHabenGS(9511,9521,9891,9951),GrHabenGS(9512,9522,9892,9952),GrHabenGS(9513,9523,9893,9953),GrHabenGS(9514,9524,9894,9954),GrHabenGS(9515,9525,9895,9955),GrHabenGS(9516,9526,9896,9956),GrHabenGS(9517,9527,9897,9957),GrHabenGS(9518,9528,9898,9958),GrHabenGS(9519,9529,9899,9959),GrHabenGS(9520,9530,9900,9960),GrHabenGS(9521,9531,9901,9961),GrHabenGS(9522,9532,9902,9962),GrHabenGS(9523,9533,9903,9963),GrHabenGS(9524,9534,9904,9964),GrHabenGS(9525,9535,9905,9965),GrHabenGS(9526,9536,9906,9966),GrHabenGS(9527,9537,9907,9967),GrHabenGS(9528,9538,9908,9968),GrHabenGS(9529,9539,9909,9969),GrHabenGS(9530,9540,9910,9970),GrHabenGS(9531,9541,9911,9971),GrHabenGS(9532,9542,9912,9972),GrHabenGS(9533,9543,9913,9973),GrHabenGS(9534,9544,9914,9974),GrHabenGS(9535,9545,9915,9975),GrHabenGS(9536,9546,9916,9976),GrHabenGS(9537,9547,9917,9977),GrHabenGS(9538,9548,9918,9978),GrHabenGS(9539,9549,9919,9979),GrHabenGS(9540,9550,9920,9980),GrHabenGS(9541,9551,9921,9981),GrHabenGS(9542,9552,9922,9982),GrHabenGS(9543,9553,9923,9983),GrHabenGS(9544,9554,9924,9984),GrHabenGS(9545,9555,9925,9985),GrHabenGS(9546,9556,9926,9986),GrHabenGS(9547,9557,9927,9987),GrHabenGS(9548,9558,9928,9988),GrHabenGS(9549,9559,9929,9989),GrHabenGS(9550,9560,9930,9990),GrHabenGS(9551,9561,9931,9991),GrHabenGS(9552,9562,9932,9992),GrHabenGS(9553,9563,9933,9993),GrHabenGS(9554,9564,9934,9994),GrHabenGS(9555,9565,9935,9995),GrHabenGS(9556,9566,9936,9996),GrHabenGS(9557,9567,9937,9997),GrHabenGS(9558,9568,9938,9998),GrHabenGS(9559,9569,9939,9999),GrHabenGS(9560,9570,9940,10000)	

Positionsbezeichnung	Konten alt	Konten neu
	498,9788,9848),GrHabenGS(9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9789,9849),9163,9183	9488,9498,9788,9848),GrHabenGS(9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9789,9849)
Gewinn/Verlust Jahresüberschuss/Jahresfehlbetrag		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799

2.2.1.2 Dichte D. Personengesellschaft (erweiterte Form KG)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Jahresfehlbetrag / Jahresüberschuss		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799
- P A S S I V A -		
Jahresfehlbetrag / Jahresüberschuss		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799

2.2.1.3 Dichte E. Personengesellschaft, erweiterte Gliederung HGB (KG) (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- P A S S I V A -		
nicht verteilter Jahreserfolg		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799

2.2.1.4 Dichte F. Personengesellschaft, erweiterte Gliederung HGB (OHG)

Positionsbezeichnung	Konten alt	Konten neu
- P A S S I V A -		
nicht verteilter Jahreserfolg		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799

2.2.1.5 Dichte G. Personengesellschaft, GbR

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
nicht verteilter Jahreserfolg		Gewinn
Rücklagen		Haben(2950:2958,2960,2962:2967),2959,2968:2969,9802,9804
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799
- P A S S I V A -		

Positionsbezeichnung	Konten alt	Konten neu
nicht verteilter Jahreserfolg		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9699,9700:9779,9790:9799
davon Gewinnvortrag / Verlustvortrag (unter Bilanzgewinn / Bilanzverlust)		7700:7729

2.2.2 KR03/04/51/McD - Bilanz - Personengesellschaft, KapCoRiLiG (Gültig ab 01.2015)

2.2.2.1 Dichte A, Personengesellschaft, klein, Aufst./Offenlegung, Gesamtkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077: 3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077: 3078)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Komplementäre)	GrSollGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(2010,2020,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2011,2021,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2012,2022,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2013,2023,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(2014,2024,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(2015,2025,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(2016,2026,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(2017,2027,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(2018,2028,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(2019,2029,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(2020,2030,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2021,2031,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2022,2032,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2023,2033,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(2024,2034,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(2025,2035,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(2026,2036,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(2027,2037,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(2028,2038,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(2029,2039,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(2030,2040,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2031,2041,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2032,2042,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2033,2043,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(2034,2044,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(2035,2045,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(2036,2046,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(2037,2047,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(2038,2048,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(2039,2049,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(2040,2050,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2041,2051,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2042,2052,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2043,2053,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(2044,2054,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(2045,2055,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(2046,2056,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(2047,2057,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(2048,2058,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(2049,2059,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(2050,2060,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2051,2061,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2052,2062,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2053,2063,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(2054,2064,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(2055,2065,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(2056,2066,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(2057,2067,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(2058,2068,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(2059,2069,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(2060,2070,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2061,2071,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2062,2072,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2063,2073,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(2064,2074,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(2065,2075,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,23	

Positionsbezeichnung	Konten alt	Konten neu
	216,2226,2236,2246,2256,2266, 2276,2286,2296,2306,2316,2326 ,2336,2346,2356,2366,2376,238 6,2396,9506,9516,9536,9586,98 16,9826,9836),GrSollGS(2007,2 017,2107,2117,2127,2137,2147, 2157,2167,2177,2187,2197,2207 ,2217,2227,2237,2247,2257,226 7,2277,2287,2297,2307,2317,23 27,2337,2347,2357,2367,2377,2 387,2397,9507,9517,9537,9587, 9817,9827,9837),GrSollGS(2008 ,2018,2108,2118,2128,2138,214 8,2158,2168,2178,2188,2198,22 08,2218,2228,2238,2248,2258,2 268,2278,2288,2298,2308,2318, 2328,2338,2348,2358,2368,2378 ,2388,2398,9508,9518,9538,958 8,9818,9828,9838),GrSollGS(20 09,2019,2109,2119,2129,2139,2 149,2159,2169,2179,2189,2199, 2209,2219,2229,2239,2249,2259 ,2269,2279,2289,2299,2309,231 9,2329,2339,2349,2359,2369,23 79,2389,2399,9509,9519,9539,9 589,9819,9829,9839),Haben(988 5)	585,9815,9825,9835),GrSollGS(2006,2016,2106,2116,2126,2136 ,2146,2156,2166,2176,2186,219 6,2206,2216,2226,2236,2246,22 56,2266,2276,2286,2296,2306,2 316,2326,2336,2346,2356,2366, 2376,2386,2396,9506,9516,9536 ,9586,9816,9826,9836),GrSollG S(2007,2017,2107,2117,2127,21 37,2147,2157,2167,2177,2187,2 197,2207,2217,2227,2237,2247, 2257,2267,2277,2287,2297,2307 ,2317,2327,2337,2347,2357,236 7,2377,2387,2397,9507,9517,95 37,9587,9817,9827,9837),GrSoll GS(2008,2018,2108,2118,2128, 2138,2148,2158,2168,2178,2188 ,2198,2208,2218,2228,2238,224 8,2258,2268,2278,2288,2298,23 08,2318,2328,2338,2348,2358,2 368,2378,2388,2398,9508,9518, 9538,9588,9818,9828,9838),GrS ollGS(2009,2019,2109,2119,212 9,2139,2149,2159,2169,2179,21 89,2199,2209,2219,2229,2239,2 249,2259,2269,2279,2289,2299, 2309,2319,2329,2339,2349,2359 ,2369,2379,2389,2399,9509,951 9,9539,9589,9819,9829,9839),H aben(9885)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Kommanditisten)	GrSollGS(2050,2060,9400,9410, 9420,9430,9440,9450,9460,9470 ,9480,9490,9550,9560,9780,984 0,9850),GrSollGS(2051,2061,94 01,9411,9421,9431,9441,9451,9 461,9471,9481,9491,9551,9561, 9781,9841,9851),GrSollGS(2052 ,2062,9402,9412,9422,9432,944 2,9452,9462,9472,9482,9492,95 52,9562,9782,9842,9852),GrSoll GS(2053,2063,9403,9413,9423, 9433,9443,9453,9463,9473,9483 ,9493,9553,9563,9783,9843,985 3),GrSollGS(2054,2064,9404,94 14,9424,9434,9444,9454,9464,9 474,9484,9494,9554,9564,9784, 9844,9854),GrSollGS(2055,2065 ,9405,9415,9425,9435,9445,945 5,9465,9475,9485,9495,9555,95 65,9785,9845,9855),GrSollGS(2 056,2066,9406,9416,9426,9436, 9446,9456,9466,9476,9486,9496 ,9556,9566,9786,9846,9856),Gr SollGS(2057,2067,9407,9417,94 27,9437,9447,9457,9467,9477,9 487,9497,9557,9567,9787,9847, 9857),GrSollGS(2058,2068,9408 ,9418,9428,9438,9448,9458,946 8,9478,9488,9498,9558,9568,97 88,9848,9858),GrSollGS(2059,2 069,9409,9419,9429,9439,9449, 9459,9469,9479,9489,9499,9559	GrSollGS(2050,2060,9141,9142, 9143,9144,9145,9147,9148,9149 ,9160,9161,9162,9163,9165,916 6,9167,9168,9169,9180,9181,91 82,9183,9185,9186,9187,9188,9 400,9410,9420,9430,9440,9450, 9460,9470,9480,9490,9550,9560 ,9780,9840,9850),GrSollGS(205 1,2061,9401,9411,9421,9431,94 41,9451,9461,9471,9481,9491,9 551,9561,9781,9841,9851),GrSo llGS(2052,2062,9402,9412,9422, 9432,9442,9452,9462,9472,9482 ,9492,9552,9562,9782,9842,985 2),GrSollGS(2053,2063,9403,94 13,9423,9433,9443,9453,9463,9 473,9483,9493,9553,9563,9783, 9843,9853),GrSollGS(2054,2064 ,9404,9414,9424,9434,9444,945 4,9464,9474,9484,9494,9554,95 64,9784,9844,9854),GrSollGS(2 055,2065,9405,9415,9425,9435, 9445,9455,9465,9475,9485,9495 ,9555,9565,9785,9845,9855),Gr SollGS(2056,2066,9406,9416,94 26,9436,9446,9456,9466,9476,9 486,9496,9556,9566,9786,9846, 9856),GrSollGS(2057,2067,9407 ,9417,9427,9437,9447,9457,946 7,9477,9487,9497,9557,9567,97 87,9847,9857),GrSollGS(2058,2 068,9408,9418,9428,9438,9448,

Positionsbezeichnung	Konten alt	Konten neu
	,9569,9789,9849,9859),Haben(9886)	9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrSollGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),Haben(9886)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrSoll(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9959,9970:9979,9984:9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2030:2049,2080:2099,2400:2499,2800:2899,2980:3008,3010:3076, 3080 :3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796: 3799 ,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900:2967,2979,1258,1505:1509,9295:9299,9880:9882,9885,9886)	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2030:2049,2080:2099,2400:2499,2800:2899,2980:3008,3010:3076, 3079 :3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796: 3797 ,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900: 2958,2960 :2967,2979,1258,1505:1509,9295:9299,9880:9882,9885,9886)
- PASSIVA -		
Kapitalanteile Komplementäre	GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,	GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390, 9140 ,9150: 9153,9155:9159,9170:9173,9175:9179 ,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,

Positionsbezeichnung	Konten alt	Konten neu
	2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)	24,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)
./ nicht eingeforderte ausstehende Einlagen	GrSollGS(50),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59)	GrSollGS(50,9154,9174),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,	- (GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,

Positionsbezeichnung	Konten alt	Konten neu
	2332,2342,2352,2362,2372,2382 ,2392,9502,9512,9532,9582,981 2,9822,9832),GrHabenGS(2003, 2013,2103,2113,2123,2133,2143 ,2153,2163,2173,2183,2193,220 3,2213,2223,2233,2243,2253,22 63,2273,2283,2293,2303,2313,2 323,2333,2343,2353,2363,2373, 2383,2393,9503,9513,9533,9583 ,9813,9823,9833),GrHabenGS(2 004,2014,2104,2114,2124,2134, 2144,2154,2164,2174,2184,2194 ,2204,2214,2224,2234,2244,225 4,2264,2274,2284,2294,2304,23 14,2324,2334,2344,2354,2364,2 374,2384,2394,9504,9514,9534, 9584,9814,9824,9834),GrHaben GS(2005,2015,2105,2115,2125, 2135,2145,2155,2165,2175,2185 ,2195,2205,2215,2225,2235,224 5,2255,2265,2275,2285,2295,23 05,2315,2325,2335,2345,2355,2 365,2375,2385,2395,9505,9515, 9535,9585,9815,9825,9835),GrH abenGS(2006,2016,2106,2116,2 126,2136,2146,2156,2166,2176, 2186,2196,2206,2216,2226,2236 ,2246,2256,2266,2276,2286,229 6,2306,2316,2326,2336,2346,23 56,2366,2376,2386,2396,9506,9 516,9536,9586,9816,9826,9836), GrHabenGS(2007,2017,2107,21 17,2127,2137,2147,2157,2167,2 177,2187,2197,2207,2217,2227, 2237,2247,2257,2267,2277,2287 ,2297,2307,2317,2327,2337,234 7,2357,2367,2377,2387,2397,95 07,9517,9537,9587,9817,9827,9 837),GrHabenGS(2008,2018,210 8,2118,2128,2138,2148,2158,21 68,2178,2188,2198,2208,2218,2 228,2238,2248,2258,2268,2278, 2288,2298,2308,2318,2328,2338 ,2348,2358,2368,2378,2388,239 8,9508,9518,9538,9588,9818,98 28,9838),GrHabenGS(2009,2019 ,2109,2119,2129,2139,2149,215 9,2169,2179,2189,2199,2209,22 19,2229,2239,2249,2259,2269,2 279,2289,2299,2309,2319,2329, 2339,2349,2359,2369,2379,2389 ,2399,9509,9519,9539,9589,981 9,9829,9839),GrSollGS(50),GrSo llGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55), GrSollGS(56),GrSollGS(57),GrS ollGS(58),GrSollGS(59))	2142,2152,2162,2172,2182,2192 ,2202,2212,2222,2232,2242,225 2,2262,2272,2282,2292,2302,23 12,2322,2332,2342,2352,2362,2 372,2382,2392,9502,9512,9532, 9582,9812,9822,9832),GrHaben GS(2003,2013,2103,2113,2123, 2133,2143,2153,2163,2173,2183 ,2193,2203,2213,2223,2233,224 3,2253,2263,2273,2283,2293,23 03,2313,2323,2333,2343,2353,2 363,2373,2383,2393,9503,9513, 9533,9583,9813,9823,9833),GrH abenGS(2004,2014,2104,2114,2 124,2134,2144,2154,2164,2174, 2184,2194,2204,2214,2224,2234 ,2244,2254,2264,2274,2284,229 4,2304,2314,2324,2334,2344,23 54,2364,2374,2384,2394,9504,9 514,9534,9584,9814,9824,9834), GrHabenGS(2005,2015,2105,21 15,2125,2135,2145,2155,2165,2 175,2185,2195,2205,2215,2225, 2235,2245,2255,2265,2275,2285 ,2295,2305,2315,2325,2335,234 5,2355,2365,2375,2385,2395,95 05,9515,9535,9585,9815,9825,9 835),GrHabenGS(2006,2016,210 6,2116,2126,2136,2146,2156,21 66,2176,2186,2196,2206,2216,2 226,2236,2246,2256,2266,2276, 2286,2296,2306,2316,2326,2336 ,2346,2356,2366,2376,2386,239 6,9506,9516,9536,9586,9816,98 26,9836),GrHabenGS(2007,2017 ,2107,2117,2127,2137,2147,215 7,2167,2177,2187,2197,2207,22 17,2227,2237,2247,2257,2267,2 277,2287,2297,2307,2317,2327, 2337,2347,2357,2367,2377,2387 ,2397,9507,9517,9537,9587,981 7,9827,9837),GrHabenGS(2008, 2018,2108,2118,2128,2138,2148 ,2158,2168,2178,2188,2198,220 8,2218,2228,2238,2248,2258,22 68,2278,2288,2298,2308,2318,2 328,2338,2348,2358,2368,2378, 2388,2398,9508,9518,9538,9588 ,9818,9828,9838),GrHabenGS(2 009,2019,2109,2119,2129,2139, 2149,2159,2169,2179,2189,2199 ,2209,2219,2229,2239,2249,225 9,2269,2279,2289,2299,2309,23 19,2329,2339,2349,2359,2369,2 379,2389,2399,9509,9519,9539, 9589,9819,9829,9839),GrSollGS (50,9154,9174),GrSollGS(51),Gr SollGS(52),GrSollGS(53),GrSoll GS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58), GrSollGS(59))

Positionsbezeichnung	Konten alt	Konten neu
Kapitalanteile Kommanditisten	GrHabenGS(2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)	GrHabenGS(2050,2060, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(70),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)	GrSollGS(70, 9164,9184),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)	- (GrHabenGS(2050,2060, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)

Positionsbezeichnung	Konten alt	Konten neu
	nGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),GrSollGS(70),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79))	9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),GrSollGS(70,9164,9184),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79))
Rücklagen	Haben(2935:2936,2950:2960,2962:2967),2968:2969	Haben(2935:2936,2950:2958,2960,2962:2967),2959,2968:2969,9802,9804
Gewinnvortrag	2970:2978	2970:2978,9803,9805
Rückstellungen	Haben(3000:3008,3010:3064,3070:3076,3080:3099,3810:3816),GrHaben(1381,3009),GrHaben(1383:1389,3077:3079)	Haben(3000:3008,3010:3064,3070:3076,3079:3099,3810:3816),GrHaben(1381,3009),GrHaben(1383:1389,3077:3078)
Verbindlichkeiten	Haben(1200:1245,1250:1257),Soll(1259),Haben(1260:1275,1280:1295,1317:1319,1327:1329,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,1700:1899,3100:3149,3150:3248),3249,Haben(3250:3299,3300:3339,3340:3348),Soll(3349),Haben(3350:3399,3400:3449,3450:3499,3500:3509,3510:3519,3520:3539,3540:3598),3599,Haben(3600:3634,3640:3694,3700:3799,3860:3899),3817:3819,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9963:9964	Haben(1200:1245,1250:1257),Soll(1259),Haben(1260:1275,1280:1295,1317:1319,1327:1329,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,1700:1899,3100:3149,3150:3248),3249,Haben(3250:3299,3300:3339,3340:3348),Soll(3349),Haben(3350:3399,3400:3449,3450:3499,3500:3509,3510:3519,3520:3539,3540:3598),3599,Haben(3600:3634,3640:3694,3700:3797,3860:3899),3798:3799,3817:3819,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9963:9964
davon mit einer Restlaufzeit bis zu einem Jahr	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1260:1264,1266:1267,1269:1274,1280:1284,1286:1287,1289:1294,1317:1318,1327:1328,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(149	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1260:1264,1266:1267,1269:1274,1280:1284,1286:1287,1289:1294,1317:1318,1327:1328,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(149

Positionsbezeichnung	Konten alt	Konten neu
	8:1499,1700:1899,3100:3104,3120:3124,3150:3159,3180:3189,3250:3283,3300:3336,3340:3344), Soll(3349),Haben(3350:3379,3400:3404,3420:3424,3450:3454,3470:3474,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9963:9964	8:1499,1700:1899,3100:3104,3120:3124,3150:3159,3180:3189,3250:3283,3300:3336,3340:3344), Soll(3349),Haben(3350:3379,3400:3404,3420:3424,3450:3454,3470:3474,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3797,3860:3899),3798:9799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9963:9964
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrHaben(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9959,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2900:2934,2937:2949,2961,2979,3635:3639,3950:3999,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Haben(9860:9879,9883,9884,9297:9299),Haben(2030:2049,2080:2099,2400:2499,2800:2899)	Haben(1:799,810:819,880:1189,1298:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2900:2934,2937:2949,2961,2979,3635:3639,3950:3999,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Haben(9154,9164,9174,9184,9860:9879,9883,9884,9297:9299),Haben(2030:2049,2080:2099,2400:2499,2800:2899)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	7740:7742	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
entfällt: in die Rücklage für aktivierte eigene Anteile	7770:7772	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774

2.2.2.2 Dichte B. Personengesellschaft, mittelgroß, Aufst. Mindestgl., Gesamtkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077:3078)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Komplementäre)	GrSollGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,22	GrSollGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,22

Positionsbezeichnung	Konten alt	Konten neu
	90,2300,2310,2320,2330,2340,2 350,2360,2370,2380,2390,9500, 9510,9530,9580,9810,9820,9830),GrSollGS(2001,2011,2101,211 1,2121,2131,2141,2151,2161,21 71,2181,2191,2201,2211,2221,2 231,2241,2251,2261,2271,2281, 2291,2301,2311,2321,2331,2341 ,2351,2361,2371,2381,2391,950 1,9511,9531,9581,9811,9821,98 31),GrSollGS(2002,2012,2102,2 112,2122,2132,2142,2152,2162, 2172,2182,2192,2202,2212,2222 ,2232,2242,2252,2262,2272,228 2,2292,2302,2312,2322,2332,23 42,2352,2362,2372,2382,2392,9 502,9512,9532,9582,9812,9822, 9832),GrSollGS(2003,2013,2103 ,2113,2123,2133,2143,2153,216 3,2173,2183,2193,2203,2213,22 23,2233,2243,2253,2263,2273,2 283,2293,2303,2313,2323,2333, 2343,2353,2363,2373,2383,2393 ,9503,9513,9533,9583,9813,982 3,9833),GrSollGS(2004,2014,21 04,2114,2124,2134,2144,2154,2 164,2174,2184,2194,2204,2214, 2224,2234,2244,2254,2264,2274 ,2284,2294,2304,2314,2324,233 4,2344,2354,2364,2374,2384,23 94,9504,9514,9534,9584,9814,9 824,9834),GrSollGS(2005,2015, 2105,2115,2125,2135,2145,2155 ,2165,2175,2185,2195,2205,221 5,2225,2235,2245,2255,2265,22 75,2285,2295,2305,2315,2325,2 335,2345,2355,2365,2375,2385, 2395,9505,9515,9535,9585,9815 ,9825,9835),GrSollGS(2006,201 6,2106,2116,2126,2136,2146,21 56,2166,2176,2186,2196,2206,2 216,2226,2236,2246,2256,2266, 2276,2286,2296,2306,2316,2326 ,2336,2346,2356,2366,2376,238 6,2396,9506,9516,9536,9586,98 16,9826,9836),GrSollGS(2007,2 017,2107,2117,2127,2137,2147, 2157,2167,2177,2187,2197,2207 ,2217,2227,2237,2247,2257,226 7,2277,2287,2297,2307,2317,23 27,2337,2347,2357,2367,2377,2 387,2397,9507,9517,9537,9587, 9817,9827,9837),GrSollGS(2008 ,2018,2108,2118,2128,2138,214 8,2158,2168,2178,2188,2198,22 08,2218,2228,2238,2248,2258,2 268,2278,2288,2298,2308,2318, 2328,2338,2348,2358,2368,2378 ,2388,2398,9508,9518,9538,958 8,9818,9828,9838),GrSollGS(20 09,2019,2109,2119,2129,2139,2 149,2159,2169,2179,2189,2199,	90,2300,2310,2320,2330,2340,2 350,2360,2370,2380,2390, 9146, 9150,9151,9152,9153,9155,9156 ,9157,9158,9159,9170,9171,917 2,9173,9175,9176,9177,9178,91 79,9500,9510,9530,9580,9810,9 820,9830),GrSollGS(2001,2011, 2101,2111,2121,2131,2141,2151 ,2161,2171,2181,2191,2201,221 1,2221,2231,2241,2251,2261,22 71,2281,2291,2301,2311,2321,2 331,2341,2351,2361,2371,2381, 2391,9501,9511,9531,9581,9811 ,9821,9831),GrSollGS(2002,201 2,2102,2112,2122,2132,2142,21 52,2162,2172,2182,2192,2202,2 212,2222,2232,2242,2252,2262, 2272,2282,2292,2302,2312,2322 ,2332,2342,2352,2362,2372,238 2,2392,9502,9512,9532,9582,98 12,9822,9832),GrSollGS(2003,2 013,2103,2113,2123,2133,2143, 2153,2163,2173,2183,2193,2203 ,2213,2223,2233,2243,2253,226 3,2273,2283,2293,2303,2313,23 23,2333,2343,2353,2363,2373,2 383,2393,9503,9513,9533,9583, 9813,9823,9833),GrSollGS(2004 ,2014,2104,2114,2124,2134,214 4,2154,2164,2174,2184,2194,22 04,2214,2224,2234,2244,2254,2 264,2274,2284,2294,2304,2314, 2324,2334,2344,2354,2364,2374 ,2384,2394,9504,9514,9534,958 4,9814,9824,9834),GrSollGS(20 05,2015,2105,2115,2125,2135,2 145,2155,2165,2175,2185,2195, 2205,2215,2225,2235,2245,2255 ,2265,2275,2285,2295,2305,231 5,2325,2335,2345,2355,2365,23 75,2385,2395,9505,9515,9535,9 585,9815,9825,9835),GrSollGS(2006,2016,2106,2116,2126,2136 ,2146,2156,2166,2176,2186,219 6,2206,2216,2226,2236,2246,22 56,2266,2276,2286,2296,2306,2 316,2326,2336,2346,2356,2366, 2376,2386,2396,9506,9516,9536 ,9586,9816,9826,9836),GrSollG S(2007,2017,2107,2117,2127,21 37,2147,2157,2167,2177,2187,2 197,2207,2217,2227,2237,2247, 2257,2267,2277,2287,2297,2307 ,2317,2327,2337,2347,2357,236 7,2377,2387,2397,9507,9517,95 37,9587,9817,9827,9837),GrSoll GS(2008,2018,2108,2118,2128, 2138,2148,2158,2168,2178,2188 ,2198,2208,2218,2228,2238,224 8,2258,2268,2278,2288,2298,23 08,2318,2328,2338,2348,2358,2 368,2378,2388,2398,9508,9518,

Positionsbezeichnung	Konten alt	Konten neu
	2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),Haben(9885)	9538,9588,9818,9828,9838),GrSollGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),Haben(9885)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Kommanditisten)	GrSollGS(2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrSollGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrSollGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrSollGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrSollGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrSollGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrSollGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrSollGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrSollGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrSollGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),Haben(9886)	GrSollGS(2050,2060, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrSollGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrSollGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrSollGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrSollGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrSollGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrSollGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrSollGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrSollGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrSollGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),Haben(9886)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrSoll(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9959,9970:9979,9984:9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2030:2049,2080:2099,2400:2499,2800:2899,2980:3008,3010:3076, 3080 :3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796: 3799 ,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900:2967,2979,1258,1505:1509,9295:	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2030:2049,2080:2099,2400:2499,2800:2899,2980:3008,3010:3076, 3079 :3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796: 3797 ,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900: 2958,2960 :2967,2979,1258,1505:

Positionsbezeichnung	Konten alt	Konten neu
	9299,9880:9882,9885,9886)	1509,9295:9299,9880:9882,9885,9886)
- P A S S I V A -		
Kapitalanteile Komplementäre	GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2010,2020,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2011,2021,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2012,2022,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2013,2023,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2014,2024,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2015,2025,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2016,2026,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2017,2027,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2018,2028,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2019,2029,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2020,2030,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2021,2031,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2022,2032,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2023,2033,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2024,2034,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2025,2035,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2026,2036,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2027,2037,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2028,2038,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2029,2039,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2030,2040,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2031,2041,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2032,2042,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2033,2043,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2034,2044,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2035,2045,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2036,2046,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2037,2047,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2038,2048,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2039,2049,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2040,2050,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2041,2051,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2042,2052,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2043,2053,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2044,2054,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2045,2055,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2046,2056,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2047,2057,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2048,2058,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2049,2059,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2050,2060,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2051,2061,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2052,2062,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2053,2063,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2054,2064,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2055,2065,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2056,2066,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2057,2067,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2058,2068,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2059,2069,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2060,2070,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2061,2071,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2062,2072,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2063,2073,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2064,2074,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2065,2075,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,95	

Positionsbezeichnung	Konten alt	Konten neu
	8,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)	2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)
/.. nicht eingeforderte ausstehende Einlagen	GrSollGS(50),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59)	GrSollGS(50,9154,9174),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185	- (GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185

Positionsbezeichnung	Konten alt	Konten neu
	,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839), GrSollGS(50),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59))	514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839), GrSollGS(50,9154,9174),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59))
Kapitalanteile Kommanditisten	GrHabenGS(2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485)	GrHabenGS(2050,2060,9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485)

Positionsbezeichnung	Konten alt	Konten neu
	5,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)	9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(70),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)	GrSollGS(70, 9164,9184),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859), GrSollGS(70),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)	- (GrHabenGS(2050,2060, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9190,9191,9192,9193,9194,9195,9196,9197,9198,9199,9200,9201,9202,9203,9204,9205,9206,9207,9208,9209,9210,9211,9212,9213,9214,9215,9216,9217,9218,9219,9220,9221,9222,9223,9224,9225,9226,9227,9228,9229,9230,9231,9232,9233,9234,9235,9236,9237,9238,9239,9240,9241,9242,9243,9244,9245,9246,9247,9248,9249,9250,9251,9252,9253,9254,9255,9256,9257,9258,9259,9260,9261,9262,9263,9264,9265,9266,9267,9268,9269,9270,9271,9272,9273,9274,9275,9276,9277,9278,9279,9280,9281,9282,9283,9284,9285,9286,9287,9288,9289,9290,9291,9292,9293,9294,9295,9296,9297,9298,9299,9300,9301,9302,9303,9304,9305,9306,9307,9308,9309,9310,9311,9312,9313,9314,9315,9316,9317,9318,9319,9320,9321,9322,9323,9324,9325,9326,9327,9328,9329,9330,9331,9332,9333,9334,9335,9336,9337,9338,9339,9340,9341,9342,9343,9344,9345,9346,9347,9348,9349,9350,9351,9352,9353,9354,9355,9356,9357,9358,9359,9360,9361,9362,9363,9364,9365,9366,9367,9368,9369,9370,9371,9372,9373,9374,9375,9376,9377,9378,9379,9380,9381,9382,9383,9384,9385,9386,9387,9388,9389,9390,9391,9392,9393,9394,9395,9396,9397,9398,9399,9400,9401,9402,9403,9404,9405,9406,9407,9408,9409,9410,9411,9412,9413,9414,9415,9416,9417,9418,9419,9420,9421,9422,9423,9424,9425,9426,9427,9428,9429,9430,9431,9432,9433,9434,9435,9436,9437,9438,9439,9440,9441,9442,9443,9444,9445,9446,9447,9448,9449,9450,9451,9452,9453,9454,9455,9456,9457,9458,9459,9460,9461,9462,9463,9464,9465,9466,9467,9468,9469,9470,9471,9472,9473,9474,9475,9476,9477,9478,9479,9480,9481,9482,9483,9484,9485,9486,9487,9488,9489,9490,9491,9492,9493,9494,9495,9496,9497,9498,9499,9500,9501,9502,9503,9504,9505,9506,9507,9508,9509,9510,9511,9512,9513,9514,9515,9516,9517,9518,9519,9520,9521,9522,9523,9524,9525,9526,9527,9528,9529,9530,9531,9532,9533,9534,9535,9536,9537,9538,9539,9540,9541,9542,9543,9544,9545,9546,9547,9548,9549,9550,9551,9552,9553,9554,9555,9556,9557,9558,9559,9560,9561,9562,9563,9564,9565,9566,9567,9568,9569,9570,9571,9572,9573,9574,9575,9576,9577,9578,9579,9580,9581,9582,9583,9584,9585,9586,9587,9588,9589,9590,9591,9592,9593,9594,9595,9596,9597,9598,9599,9600,9601,9602,9603,9604,9605,9606,9607,9608,9609,9610,9611,9612,9613,9614,9615,9616,9617,9618,9619,9620,9621,9622,9623,9624,9625,9626,9627,9628,9629,9630,9631,9632,9633,9634,9635,9636,9637,9638,9639,9640,9641,9642,9643,9644,9645,9646,9647,9648,9649,9650,9651,9652,9653,9654,9655,9656,9657,9658,9659,9660,9661,9662,9663,9664,9665,9666,9667,9668,9669,9670,9671,9672,9673,9674,9675,9676,9677,9678,9679,9680,9681,9682,9683,9684,9685,9686,9687,9688,9689,9690,9691,9692,9693,9694,9695,9696,9697,9698,9699,9700,9701,9702,9703,9704,9705,9706,9707,9708,9709,9710,9711,9712,9713,9714,9715,9716,9717,9718,9719,9720,9721,9722,9723,9724,9725,9726,9727,9728,9729,9730,9731,9732,9733,9734,9735,9736,9737,9738,9739,9740,9741,9742,9743,9744,9745,9746,9747,9748,9749,9750,9751,9752,9753,9754,9755,9756,9757,9758,9759,9760,9761,9762,9763,9764,9765,9766,9767,9768,9769,9770,9771,9772,9773,9774,9775,9776,9777,9778,9779,9780,9781,9782,9783,9784,9785,9786,9787,9788,9789,9790,9791,9792,9793,9794,9795,9796,9797,9798,9799,9800,9801,9802,9803,9804,9805,9806,9807,9808,9809,9810,9811,9812,9813,9814,9815,9816,9817,9818,9819,9820,9821,9822,9823,9824,9825,9826,9827,9828,9829,9830,9831,9832,9833,9834,9835,9836,9837,9838,9839,9840,9841,9842,9843,9844,9845,9846,9847,9848,9849,9850,9851,9852,9853,9854,9855,9856,9857,9858,9859,9860,9861,9862,9863,9864,9865,9866,9867,9868,9869,9870,9871,9872,9873,9874,9875,9876,9877,9878,9879,9880,9881,9882,9883,9884,9885,9886,9887,9888,9889,9890,9891,9892,9893,9894,9895,9896,9897,9898,9899,9900,9901,9902,9903,9904,9905,9906,9907,9908,9909,9910,9911,9912,9913,9914,9915,9916,9917,9918,9919,9920,9921,9922,9923,9924,9925,9926,9927,9928,9929,9930,9931,9932,9933,9934,9935,9936,9937,9938,9939,9940,9941,9942,9943,9944,9945,9946,9947,9948,9949,9950,9951,9952,9953,9954,9955,9956,9957,9958,9959,9960,9961,9962,9963,9964,9965,9966,9967,9968,9969,9970,9971,9972,9973,9974,9975,9976,9977,9978,9979,9980,9981,9982,9983,9984,9985,9986,9987,9988,9989,9990,9991,9992,9993,9994,9995,9996,9997,9998,9999,10000),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859), GrSollGS(70),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)

Positionsbezeichnung	Konten alt	Konten neu
	S(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79))	9,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859), GrSollGS(70, 9164,9184),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79))
Rücklagen	Haben(2935:2936, 2950:2960 ,2962:2967),2968:2969	Haben(2935:2936, 2950:2958,2960,2962:2967), 2959 ,2968:2969, 9802,9804
Gewinnvortrag	2970:2978	2970:2978, 9803,9805
sonstige Rückstellungen	GrHaben(1383:1389,3077: 3079),Haben(3070:3076, 3080:3099)	GrHaben(1383:1389,3077: 3078),Haben(3070:3076, 3079:3099)
sonstige Verbindlichkeiten	Haben(1200:1245,1250:1257,1317:1319,1327:1329),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3340:3348,3500:3509,3510:3519,3520:3539,3540:3598),3599,Haben(3600:3619,3620:3634,3640:3694,3700: 3799 ,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961	Haben(1200:1245,1250:1257,1317:1319,1327:1329),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3340:3348,3500:3509,3510:3519,3520:3539,3540:3598),3599,Haben(3600:3619,3620:3634,3640:3694,3700: 3797 ,3860:3899), 3798:3799 ,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961
davon aus Steuern	Haben(1434,3700:3719,3726:3729,3730:3739,3760,3761:3769,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)	Haben(1434,3700:3719,3726:3729,3730:3739,3760,3761:3769,3860:3899), 3798:3799 ,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)
davon im Rahmen der sozialen Sicherheit	Haben(3740:3759,3770:3785,3796: 3799)	Haben(3740:3759,3770:3785,3796: 3797)
davon mit einer Restlaufzeit bis zu einem Jahr	Haben(1200:1224,1230:1231,1235:1244,1250:1254,1317:1318,1327:1328,1370:1374,1434,1460:1479,1485:1494,1498:1499,3340:3344,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3760:3779,3786: 3799 ,3860:3899),Soll(1259,1495:1497),GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854:3859,9961	Haben(1200:1224,1230:1231,1235:1244,1250:1254,1317:1318,1327:1328,1370:1374,1434,1460:1479,1485:1494,1498:1499,3340:3344,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3760:3779,3786: 3797 ,3860:3899),Soll(1259,1495:1497),GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853), 3798:3799 ,3817:3818,3854:3859,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrHaben(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9959,9970:9979,9984:9999)

Positionsbezeichnung	Konten alt	Konten neu
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2900:2934,2937:2949,2961,2979,3635:3639,3950:3999,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Haben(9860:9879,9883,9884,9297:9299),Haben(2030:2049,2080:2099,2400:2499,2800:2899)	Haben(1:799,810:819,880:1189,1298:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2900:2934,2937:2949,2961,2979,3635:3639,3950:3999,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Haben(9154,9164,9174,9184,9860:9879,9883,9884,9297:9299),Haben(2030:2049,2080:2099,2400:2499,2800:2899)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	7740:7742	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
entfällt: in die Rücklage für aktivierte eigene Anteile	7770:7772	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774

2.2.2.3 Dichte C. Personengesellschaft, groß, Aufst./Offenlegung, Gesamtkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077:3078)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Komplementäre)	GrSollGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,	GrSollGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,

Positionsbezeichnung	Konten alt	Konten neu
	2343,2353,2363,2373,2383,2393 ,9503,9513,9533,9583,9813,982 3,9833),GrSollGS(2004,2014,21 04,2114,2124,2134,2144,2154,2 164,2174,2184,2194,2204,2214, 2224,2234,2244,2254,2264,2274 ,2284,2294,2304,2314,2324,233 4,2344,2354,2364,2374,2384,23 94,9504,9514,9534,9584,9814,9 824,9834),GrSollGS(2005,2015, 2105,2115,2125,2135,2145,2155 ,2165,2175,2185,2195,2205,221 5,2225,2235,2245,2255,2265,22 75,2285,2295,2305,2315,2325,2 335,2345,2355,2365,2375,2385, 2395,9505,9515,9535,9585,9815 ,9825,9835),GrSollGS(2006,201 6,2106,2116,2126,2136,2146,21 56,2166,2176,2186,2196,2206,2 216,2226,2236,2246,2256,2266, 2276,2286,2296,2306,2316,2326 ,2336,2346,2356,2366,2376,238 6,2396,9506,9516,9536,9586,98 16,9826,9836),GrSollGS(2007,2 017,2107,2117,2127,2137,2147, 2157,2167,2177,2187,2197,2207 ,2217,2227,2237,2247,2257,226 7,2277,2287,2297,2307,2317,23 27,2337,2347,2357,2367,2377,2 387,2397,9507,9517,9537,9587, 9817,9827,9837),GrSollGS(2008 ,2018,2108,2118,2128,2138,214 8,2158,2168,2178,2188,2198,22 08,2218,2228,2238,2248,2258,2 268,2278,2288,2298,2308,2318, 2328,2338,2348,2358,2368,2378 ,2388,2398,9508,9518,9538,958 8,9818,9828,9838),GrSollGS(20 09,2019,2109,2119,2129,2139,2 149,2159,2169,2179,2189,2199, 2209,2219,2229,2239,2249,2259 ,2269,2279,2289,2299,2309,231 9,2329,2339,2349,2359,2369,23 79,2389,2399,9509,9519,9539,9 589,9819,9829,9839),Haben(988 5)	2153,2163,2173,2183,2193,2203 ,2213,2223,2233,2243,2253,226 3,2273,2283,2293,2303,2313,23 23,2333,2343,2353,2363,2373,2 383,2393,9503,9513,9533,9583, 9813,9823,9833),GrSollGS(2004 ,2014,2104,2114,2124,2134,214 4,2154,2164,2174,2184,2194,22 04,2214,2224,2234,2244,2254,2 264,2274,2284,2294,2304,2314, 2324,2334,2344,2354,2364,2374 ,2384,2394,9504,9514,9534,958 4,9814,9824,9834),GrSollGS(20 05,2015,2105,2115,2125,2135,2 145,2155,2165,2175,2185,2195, 2205,2215,2225,2235,2245,2255 ,2265,2275,2285,2295,2305,231 5,2325,2335,2345,2355,2365,23 75,2385,2395,9505,9515,9535,9 585,9815,9825,9835),GrSollGS(2006,2016,2106,2116,2126,2136 ,2146,2156,2166,2176,2186,219 6,2206,2216,2226,2236,2246,22 56,2266,2276,2286,2296,2306,2 316,2326,2336,2346,2356,2366, 2376,2386,2396,9506,9516,9536 ,9586,9816,9826,9836),GrSollG S(2007,2017,2107,2117,2127,21 37,2147,2157,2167,2177,2187,2 197,2207,2217,2227,2237,2247, 2257,2267,2277,2287,2297,2307 ,2317,2327,2337,2347,2357,236 7,2377,2387,2397,9507,9517,95 37,9587,9817,9827,9837),GrSoll GS(2008,2018,2108,2118,2128, 2138,2148,2158,2168,2178,2188 ,2198,2208,2218,2228,2238,224 8,2258,2268,2278,2288,2298,23 08,2318,2328,2338,2348,2358,2 368,2378,2388,2398,9508,9518, 9538,9588,9818,9828,9838),GrS ollGS(2009,2019,2109,2119,212 9,2139,2149,2159,2169,2179,21 89,2199,2209,2219,2229,2239,2 249,2259,2269,2279,2289,2299, 2309,2319,2329,2339,2349,2359 ,2369,2379,2389,2399,9509,951 9,9539,9589,9819,9829,9839),H aben(9885)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Kommanditisten)	GrSollGS(2050,2060,9400,9410, 9420,9430,9440,9450,9460,9470 ,9480,9490,9550,9560,9780,984 0,9850),GrSollGS(2051,2061,94 01,9411,9421,9431,9441,9451,9 461,9471,9481,9491,9551,9561, 9781,9841,9851),GrSollGS(2052 ,2062,9402,9412,9422,9432,944 2,9452,9462,9472,9482,9492,95 52,9562,9782,9842,9852),GrSoll GS(2053,2063,9403,9413,9423, 9433,9443,9453,9463,9473,9483 ,9493,9553,9563,9783,9843,985	GrSollGS(2050,2060,9141,9142, 9143,9144,9145,9147,9148,9149 ,9160,9161,9162,9163,9165,916 6,9167,9168,9169,9180,9181,91 82,9183,9185,9186,9187,9188,9 400,9410,9420,9430,9440,9450, 9460,9470,9480,9490,9550,9560 ,9780,9840,9850),GrSollGS(205 1,2061,9401,9411,9421,9431,94 41,9451,9461,9471,9481,9491,9 551,9561,9781,9841,9851),GrSo llGS(2052,2062,9402,9412,9422, 9432,9442,9452,9462,9472,9482

Positionsbezeichnung	Konten alt	Konten neu
	3),GrSollGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrSollGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrSollGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrSollGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrSollGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrSollGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),Haben(9886)	,9492,9552,9562,9782,9842,9852),GrSollGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrSollGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrSollGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrSollGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrSollGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrSollGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrSollGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),Haben(9886)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrSoll(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9959,9970:9979,9984:9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2030:2049,2080:2099,2400:2499,2800:2899,2980:3008,3010:3076, 3080 :3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796: 3799 ,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900:2967,2979,1258,1505:1509,9295:9299,9880:9882,9885,9886)	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2030:2049,2080:2099,2400:2499,2800:2899,2980:3008,3010:3076, 3079 :3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796: 3797 ,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900: 2958,2960 :2967,2979,1258,1505:1509,9295:9299,9880:9882,9885,9886)
- P A S S I V A -		
Kapitalanteile Komplementäre	GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2	GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2

Positionsbezeichnung	Konten alt	Konten neu
	272,2282,2292,2302,2312,2322, 2332,2342,2352,2362,2372,2382 ,2392,9502,9512,9532,9582,981 2,9822,9832),GrHabenGS(2003, 2013,2103,2113,2123,2133,2143 ,2153,2163,2173,2183,2193,220 3,2213,2223,2233,2243,2253,22 63,2273,2283,2293,2303,2313,2 323,2333,2343,2353,2363,2373, 2383,2393,9503,9513,9533,9583 ,9813,9823,9833),GrHabenGS(2 004,2014,2104,2114,2124,2134, 2144,2154,2164,2174,2184,2194 ,2204,2214,2224,2234,2244,225 4,2264,2274,2284,2294,2304,23 14,2324,2334,2344,2354,2364,2 374,2384,2394,9504,9514,9534, 9584,9814,9824,9834),GrHaben GS(2005,2015,2105,2115,2125, 2135,2145,2155,2165,2175,2185 ,2195,2205,2215,2225,2235,224 5,2255,2265,2275,2285,2295,23 05,2315,2325,2335,2345,2355,2 365,2375,2385,2395,9505,9515, 9535,9585,9815,9825,9835),GrH abenGS(2006,2016,2106,2116,2 126,2136,2146,2156,2166,2176, 2186,2196,2206,2216,2226,2236 ,2246,2256,2266,2276,2286,229 6,2306,2316,2326,2336,2346,23 56,2366,2376,2386,2396,9506,9 516,9536,9586,9816,9826,9836), GrHabenGS(2007,2017,2107,21 17,2127,2137,2147,2157,2167,2 177,2187,2197,2207,2217,2227, 2237,2247,2257,2267,2277,2287 ,2297,2307,2317,2327,2337,234 7,2357,2367,2377,2387,2397,95 07,9517,9537,9587,9817,9827,9 837),GrHabenGS(2008,2018,210 8,2118,2128,2138,2148,2158,21 68,2178,2188,2198,2208,2218,2 228,2238,2248,2258,2268,2278, 2288,2298,2308,2318,2328,2338 ,2348,2358,2368,2378,2388,239 8,9508,9518,9538,9588,9818,98 28,9838),GrHabenGS(2009,2019 ,2109,2119,2129,2139,2149,215 9,2169,2179,2189,2199,2209,22 19,2229,2239,2249,2259,2269,2 279,2289,2299,2309,2319,2329, 2339,2349,2359,2369,2379,2389 ,2399,9509,9519,9539,9589,981 9,9829,9839)	002,2012,2102,2112,2122,2132, 2142,2152,2162,2172,2182,2192 ,2202,2212,2222,2232,2242,225 2,2262,2272,2282,2292,2302,23 12,2322,2332,2342,2352,2362,2 372,2382,2392,9502,9512,9532, 9582,9812,9822,9832),GrHaben GS(2003,2013,2103,2113,2123, 2133,2143,2153,2163,2173,2183 ,2193,2203,2213,2223,2233,224 3,2253,2263,2273,2283,2293,23 03,2313,2323,2333,2343,2353,2 363,2373,2383,2393,9503,9513, 9533,9583,9813,9823,9833),GrH abenGS(2004,2014,2104,2114,2 124,2134,2144,2154,2164,2174, 2184,2194,2204,2214,2224,2234 ,2244,2254,2264,2274,2284,229 4,2304,2314,2324,2334,2344,23 54,2364,2374,2384,2394,9504,9 514,9534,9584,9814,9824,9834), GrHabenGS(2005,2015,2105,21 15,2125,2135,2145,2155,2165,2 175,2185,2195,2205,2215,2225, 2235,2245,2255,2265,2275,2285 ,2295,2305,2315,2325,2335,234 5,2355,2365,2375,2385,2395,95 05,9515,9535,9585,9815,9825,9 835),GrHabenGS(2006,2016,210 6,2116,2126,2136,2146,2156,21 66,2176,2186,2196,2206,2216,2 226,2236,2246,2256,2266,2276, 2286,2296,2306,2316,2326,2336 ,2346,2356,2366,2376,2386,239 6,9506,9516,9536,9586,9816,98 26,9836),GrHabenGS(2007,2017 ,2107,2117,2127,2137,2147,215 7,2167,2177,2187,2197,2207,22 17,2227,2237,2247,2257,2267,2 277,2287,2297,2307,2317,2327, 2337,2347,2357,2367,2377,2387 ,2397,9507,9517,9537,9587,981 7,9827,9837),GrHabenGS(2008, 2018,2108,2118,2128,2138,2148 ,2158,2168,2178,2188,2198,220 8,2218,2228,2238,2248,2258,22 68,2278,2288,2298,2308,2318,2 328,2338,2348,2358,2368,2378, 2388,2398,9508,9518,9538,9588 ,9818,9828,9838),GrHabenGS(2 009,2019,2109,2119,2129,2139, 2149,2159,2169,2179,2189,2199 ,2209,2219,2229,2239,2249,225 9,2269,2279,2289,2299,2309,23 19,2329,2339,2349,2359,2369,2 379,2389,2399,9509,9519,9539, 9589,9819,9829,9839)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(50),GrSollGS(51),GrS ollGS(52),GrSollGS(53),GrSollG S(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),Gr	GrSollGS(50,9154,9174),GrSoll GS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55), GrSollGS(56),GrSollGS(57),GrS

Positionsbezeichnung	Konten alt	Konten neu
	SollGS(59)	ollGS(58),GrSollGS(59)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2010,2020,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2011,2021,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2012,2022,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2013,2023,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2014,2024,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2015,2025,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2016,2026,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2017,2027,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2018,2028,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2019,2029,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2020,2030,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2021,2031,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2022,2032,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2023,2033,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2024,2034,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2025,2035,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2026,2036,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2027,2037,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2028,2038,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2029,2039,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2030,2040,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2031,2041,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2032,2042,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2033,2043,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2034,2044,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2035,2045,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2036,2046,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2037,2047,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2038,2048,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2039,2049,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2040,2050,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2041,2051,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2042,2052,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2043,2053,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2044,2054,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2045,2055,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2046,2056,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2047,2057,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2048,2058,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2049,2059,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2050,2060,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2051,2061,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2052,2062,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2053,2063,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2054,2064,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2055,2065,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2056,2066,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2057,2067,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2058,2068,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2059,2069,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrHabenGS(2060,2070,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2061,2071,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2062,2072,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2063,2073,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2064,2074,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2065,2075,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2066,2076,2166,2	

Positionsbezeichnung	Konten alt	Konten neu
	228,2238,2248,2258,2268,2278, 2288,2298,2308,2318,2328,2338 ,2348,2358,2368,2378,2388,239 8,9508,9518,9538,9588,9818,98 28,9838),GrHabenGS(2009,2019 ,2109,2119,2129,2139,2149,215 9,2169,2179,2189,2199,2209,22 19,2229,2239,2249,2259,2269,2 279,2289,2299,2309,2319,2329, 2339,2349,2359,2369,2379,2389 ,2399,9509,9519,9539,9589,981 9,9829,9839), GrSollGS(50),GrSollGS(51),GrS ollGS(52),GrSollGS(53),GrSollG S(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),Gr SollGS(59))	7,9827,9837),GrHabenGS(2008, 2018,2108,2118,2128,2138,2148 ,2158,2168,2178,2188,2198,220 8,2218,2228,2238,2248,2258,22 68,2278,2288,2298,2308,2318,2 328,2338,2348,2358,2368,2378, 2388,2398,9508,9518,9538,9588 ,9818,9828,9838),GrHabenGS(2 009,2019,2109,2119,2129,2139, 2149,2159,2169,2179,2189,2199 ,2209,2219,2229,2239,2249,225 9,2269,2279,2289,2299,2309,23 19,2329,2339,2349,2359,2369,2 379,2389,2399,9509,9519,9539, 9589,9819,9829,9839), GrSollGS(50, 9154,9174),GrSoll GS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55), GrSollGS(56),GrSollGS(57),GrS ollGS(58),GrSollGS(59))
Kapitalanteile Kommanditisten	GrHabenGS(2050,2060,9400,94 10,9420,9430,9440,9450,9460,9 470,9480,9490,9550,9560,9780, 9840,9850),GrHabenGS(2051,20 61,9401,9411,9421,9431,9441,9 451,9461,9471,9481,9491,9551, 9561,9781,9841,9851),GrHaben GS(2052,2062,9402,9412,9422, 9432,9442,9452,9462,9472,9482 ,9492,9552,9562,9782,9842,985 2),GrHabenGS(2053,2063,9403, 9413,9423,9433,9443,9453,9463 ,9473,9483,9493,9553,9563,978 3,9843,9853),GrHabenGS(2054, 2064,9404,9414,9424,9434,9444 ,9454,9464,9474,9484,9494,955 4,9564,9784,9844,9854),GrHabe nGS(2055,2065,9405,9415,9425 ,9435,9445,9455,9465,9475,948 5,9495,9555,9565,9785,9845,98 55),GrHabenGS(2056,2066,9406 ,9416,9426,9436,9446,9456,946 6,9476,9486,9496,9556,9566,97 86,9846,9856),GrHabenGS(2057 ,2067,9407,9417,9427,9437,944 7,9457,9467,9477,9487,9497,95 57,9567,9787,9847,9857),GrHab enGS(2058,2068,9408,9418,942 8,9438,9448,9458,9468,9478,94 88,9498,9558,9568,9788,9848,9 858),GrHabenGS(2059,2069,940 9,9419,9429,9439,9449,9459,94 69,9479,9489,9499,9559,9569,9 789,9849,9859)	GrHabenGS(2050,2060, 9141,91 42,9143,9144,9145,9147,9148,9 149,9160,9161,9162,9163,9165, 9166,9167,9168,9169,9180,9181 ,9182,9183,9185,9186,9187,918 8,9400,9410,9420,9430,9440,94 50,9460,9470,9480,9490,9550,9 560,9780,9840,9850),GrHabenG S(2051,2061,9401,9411,9421,94 31,9441,9451,9461,9471,9481,9 491,9551,9561,9781,9841,9851), GrHabenGS(2052,2062,9402,94 12,9422,9432,9442,9452,9462,9 472,9482,9492,9552,9562,9782, 9842,9852),GrHabenGS(2053,20 63,9403,9413,9423,9433,9443,9 453,9463,9473,9483,9493,9553, 9563,9783,9843,9853),GrHaben GS(2054,2064,9404,9414,9424, 9434,9444,9454,9464,9474,9484 ,9494,9554,9564,9784,9844,985 4),GrHabenGS(2055,2065,9405, 9415,9425,9435,9445,9455,9465 ,9475,9485,9495,9555,9565,978 5,9845,9855),GrHabenGS(2056, 2066,9406,9416,9426,9436,9446 ,9456,9466,9476,9486,9496,955 6,9566,9786,9846,9856),GrHabe nGS(2057,2067,9407,9417,9427 ,9437,9447,9457,9467,9477,948 7,9497,9557,9567,9787,9847,98 57),GrHabenGS(2058,2068,9408 ,9418,9428,9438,9448,9458,946 8,9478,9488,9498,9558,9568,97 88,9848,9858),GrHabenGS(2059 ,2069,9409,9419,9429,9439,944 9,9459,9469,9479,9489,9499,95 59,9569,9789,9849,9859)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(70),GrSollGS(71),GrS ollGS(72),GrSollGS(73),GrSollG S(74),GrSollGS(75),GrSollGS(76	GrSollGS(70, 9164,9184),GrSoll GS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),

Positionsbezeichnung	Konten alt	Konten neu
	),GrSollGS(77),GrSollGS(78),GrSollGS(79)	GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859), GrSollGS(70),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79))	- (GrHabenGS(2050,2060,9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859), GrSollGS(70,9164,9184),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79))
Rücklagen	Haben(2935:2936,2950:2960,2962:2967),2968:2969	Haben(2935:2936,2950:2958,2960,2962:2967),2959,2968:2969,9802,9804
Gewinnvortrag	2970:2978	2970:2978,9803,9805
sonstige Rückstellungen	GrHaben(1383:1389,3077:3079),Haben(3070:3076,3080:3099)	GrHaben(1383:1389,3077:3078),Haben(3070:3076,3079:3099)
sonstige Verbindlichkeiten	Haben(1200:1245,1250:1257,1317:1319,1327:1329),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3340:3348,3500:3509,3510:3519,3520:3539,3540:3598),3599,Haben(3600:3619,36	Haben(1200:1245,1250:1257,1317:1319,1327:1329),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3340:3348,3500:3509,3510:3519,3520:3539,3540:3598),3599,Haben(3600:3619,36

Positionsbezeichnung	Konten alt	Konten neu
	20:3634,3640:3694,3700: 3799 ,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961	20:3634,3640:3694,3700: 3797 ,3860:3899), 3798:3799 ,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961
davon aus Steuern	Haben(1434,3700:3719,3726:3729,3730:3739,3760,3761:3769,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)	Haben(1434,3700:3719,3726:3729,3730:3739,3760,3761:3769,3860:3899), 3798:3799 ,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)
davon im Rahmen der sozialen Sicherheit	Haben(3740:3759,3770:3785,3796: 3799)	Haben(3740:3759,3770:3785,3796: 3797)
davon mit einer Restlaufzeit bis zu einem Jahr	Haben(1200:1224,1230:1231,1235:1244,1250:1254,1317:1318,1327:1328,1370:1374,1434,1460:1479,1485:1494,1498:1499,3340:3344,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3760:3779,3786: 3799 ,3860:3899),Soll(1259,1495:1497),GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854:3859,9961	Haben(1200:1224,1230:1231,1235:1244,1250:1254,1317:1318,1327:1328,1370:1374,1434,1460:1479,1485:1494,1498:1499,3340:3344,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3760:3779,3786: 3797 ,3860:3899),Soll(1259,1495:1497),GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853), 3798:3799 ,3817:3818,3854:3859,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrHaben(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9887:9959,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2900:2934,2937:2949,2961,2979,3635:3639,3950:3999,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Haben(9860:9879,9883,9884,9297:9299),Haben(2030:2049,2080:2099,2400:2499,2800:2899)	Haben(1:799,810:819,880:1189,1298:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2900:2934,2937:2949,2961,2979,3635:3639,3950:3999,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Haben(9154,9164,9174,9184 ,9860:9879,9883,9884,9297:9299),Haben(2030:2049,2080:2099,2400:2499,2800:2899)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	7740:7742	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
entfällt: in die Rücklage für aktivierte eigene Anteile	7770:7772	

Positionsbezeichnung	Konten alt	Konten neu
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774

2.2.2.4 Dichte D. Personengesellschaft, mittelgroß, Gliederung für Offenlegung, GKV (mit KR51)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077: 3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077: 3078)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Komplementäre)	GrSollGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(2007,2	GrSollGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9500,9510,9530,9580,9810,9820,9830),GrSollGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(2007,2

Positionsbezeichnung	Konten alt	Konten neu
	017,2107,2117,2127,2137,2147, 2157,2167,2177,2187,2197,2207 ,2217,2227,2237,2247,2257,226 7,2277,2287,2297,2307,2317,23 27,2337,2347,2357,2367,2377,2 387,2397,9507,9517,9537,9587, 9817,9827,9837),GrSollGS(2008 ,2018,2108,2118,2128,2138,214 8,2158,2168,2178,2188,2198,22 08,2218,2228,2238,2248,2258,2 268,2278,2288,2298,2308,2318, 2328,2338,2348,2358,2368,2378 ,2388,2398,9508,9518,9538,958 8,9818,9828,9838),GrSollGS(20 09,2019,2109,2119,2129,2139,2 149,2159,2169,2179,2189,2199, 2209,2219,2229,2239,2249,2259 ,2269,2279,2289,2299,2309,231 9,2329,2339,2349,2359,2369,23 79,2389,2399,9509,9519,9539,9 589,9819,9829,9839),Haben(988 5)	316,2326,2336,2346,2356,2366, 2376,2386,2396,9506,9516,9536 ,9586,9816,9826,9836),GrSollG S(2007,2017,2107,2117,2127,21 37,2147,2157,2167,2177,2187,2 197,2207,2217,2227,2237,2247, 2257,2267,2277,2287,2297,2307 ,2317,2327,2337,2347,2357,236 7,2377,2387,2397,9507,9517,95 37,9587,9817,9827,9837),GrSoll GS(2008,2018,2108,2118,2128, 2138,2148,2158,2168,2178,2188 ,2198,2208,2218,2228,2238,224 8,2258,2268,2278,2288,2298,23 08,2318,2328,2338,2348,2358,2 368,2378,2388,2398,9508,9518, 9538,9588,9818,9828,9838),GrS ollGS(2009,2019,2109,2119,212 9,2139,2149,2159,2169,2179,21 89,2199,2209,2219,2229,2239,2 249,2259,2269,2279,2289,2299, 2309,2319,2329,2339,2349,2359 ,2369,2379,2389,2399,9509,951 9,9539,9589,9819,9829,9839),H aben(9885)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Kommanditisten)	GrSollGS(2050,2060,9400,9410, 9420,9430,9440,9450,9460,9470 ,9480,9490,9550,9560,9780,984 0,9850),GrSollGS(2051,2061,94 01,9411,9421,9431,9441,9451,9 461,9471,9481,9491,9551,9561, 9781,9841,9851),GrSollGS(2052 ,2062,9402,9412,9422,9432,944 2,9452,9462,9472,9482,9492,95 52,9562,9782,9842,9852),GrSoll GS(2053,2063,9403,9413,9423, 9433,9443,9453,9463,9473,9483 ,9493,9553,9563,9783,9843,985 3),GrSollGS(2054,2064,9404,94 14,9424,9434,9444,9454,9464,9 474,9484,9494,9554,9564,9784, 9844,9854),GrSollGS(2055,2065 ,9405,9415,9425,9435,9445,945 5,9465,9475,9485,9495,9555,95 65,9785,9845,9855),GrSollGS(2 056,2066,9406,9416,9426,9436, 9446,9456,9466,9476,9486,9496 ,9556,9566,9786,9846,9856),Gr SollGS(2057,2067,9407,9417,94 27,9437,9447,9457,9467,9477,9 487,9497,9557,9567,9787,9847, 9857),GrSollGS(2058,2068,9408 ,9418,9428,9438,9448,9458,946 8,9478,9488,9498,9558,9568,97 88,9848,9858),GrSollGS(2059,2 069,9409,9419,9429,9439,9449, 9459,9469,9479,9489,9499,9559 ,9569,9789,9849,9859),Haben(9 886)	GrSollGS(2050,2060,9141,9142, 9143,9144,9145,9147,9148,9149 ,9160,9161,9162,9163,9165,916 6,9167,9168,9169,9180,9181,91 82,9183,9185,9186,9187,9188,9 400,9410,9420,9430,9440,9450, 9460,9470,9480,9490,9550,9560 ,9780,9840,9850),GrSollGS(205 1,2061,9401,9411,9421,9431,94 41,9451,9461,9471,9481,9491,9 551,9561,9781,9841,9851),GrSol lGS(2052,2062,9402,9412,9422, 9432,9442,9452,9462,9472,9482 ,9492,9552,9562,9782,9842,985 2),GrSollGS(2053,2063,9403,94 13,9423,9433,9443,9453,9463,9 473,9483,9493,9553,9563,9783, 9843,9853),GrSollGS(2054,2064 ,9404,9414,9424,9434,9444,945 4,9464,9474,9484,9494,9554,95 64,9784,9844,9854),GrSollGS(2 055,2065,9405,9415,9425,9435, 9445,9455,9465,9475,9485,9495 ,9555,9565,9785,9845,9855),Gr SollGS(2056,2066,9406,9416,94 26,9436,9446,9456,9466,9476,9 486,9496,9556,9566,9786,9846, 9856),GrSollGS(2057,2067,9407 ,9417,9427,9437,9447,9457,946 7,9477,9487,9497,9557,9567,97 87,9847,9857),GrSollGS(2058,2 068,9408,9418,9428,9438,9448, 9458,9468,9478,9488,9498,9558 ,9568,9788,9848,9858),GrSollG S(2059,2069,9409,9419,9429,94 39,9449,9459,9469,9479,9489,9 499,9559,9569,9789,9849,9859),

Positionsbezeichnung	Konten alt	Konten neu
		Haben(9886)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrSoll(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9959,9970:9979,9984:9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2030:2049,2080:2099,2400:2499,2800:2899,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796:3799,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900:2967,2979,1258,1505:1509,9295:9299,9880:9882,9885,9886)	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2030:2049,2080:2099,2400:2499,2800:2899,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796:3799,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900:2958,2960:2967,2979,1258,1505:1509,9295:9299,9880:9882,9885,9886)
- PASSIVA -		
Kapitalanteile Komplementäre	GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,	GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,

Positionsbezeichnung	Konten alt	Konten neu
	9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)	2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(50),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59)	GrSollGS(50, 9154,9174),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,	- (GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,2272,2282,2292,2302,23

Positionsbezeichnung	Konten alt	Konten neu
	2013,2103,2113,2123,2133,2143 ,2153,2163,2173,2183,2193,220 3,2213,2223,2233,2243,2253,22 63,2273,2283,2293,2303,2313,2 323,2333,2343,2353,2363,2373, 2383,2393,9503,9513,9533,9583 ,9813,9823,9833),GrHabenGS(2 004,2014,2104,2114,2124,2134, 2144,2154,2164,2174,2184,2194 ,2204,2214,2224,2234,2244,225 4,2264,2274,2284,2294,2304,23 14,2324,2334,2344,2354,2364,2 374,2384,2394,9504,9514,9534, 9584,9814,9824,9834),GrHaben GS(2005,2015,2105,2115,2125, 2135,2145,2155,2165,2175,2185 ,2195,2205,2215,2225,2235,224 5,2255,2265,2275,2285,2295,23 05,2315,2325,2335,2345,2355,2 365,2375,2385,2395,9505,9515, 9535,9585,9815,9825,9835),GrH abenGS(2006,2016,2106,2116,2 126,2136,2146,2156,2166,2176, 2186,2196,2206,2216,2226,2236 ,2246,2256,2266,2276,2286,229 6,2306,2316,2326,2336,2346,23 56,2366,2376,2386,2396,9506,9 516,9536,9586,9816,9826,9836), GrHabenGS(2007,2017,2107,21 17,2127,2137,2147,2157,2167,2 177,2187,2197,2207,2217,2227, 2237,2247,2257,2267,2277,2287 ,2297,2307,2317,2327,2337,234 7,2357,2367,2377,2387,2397,95 07,9517,9537,9587,9817,9827,9 837),GrHabenGS(2008,2018,210 8,2118,2128,2138,2148,2158,21 68,2178,2188,2198,2208,2218,2 228,2238,2248,2258,2268,2278, 2288,2298,2308,2318,2328,2338 ,2348,2358,2368,2378,2388,239 8,9508,9518,9538,9588,9818,98 28,9838),GrHabenGS(2009,2019 ,2109,2119,2129,2139,2149,215 9,2169,2179,2189,2199,2209,22 19,2229,2239,2249,2259,2269,2 279,2289,2299,2309,2319,2329, 2339,2349,2359,2369,2379,2389 ,2399,9509,9519,9539,9589,981 9,9829,9839), GrSollGS(50),GrSollGS(51),GrS ollGS(52),GrSollGS(53),GrSollG S(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),Gr SollGS(59))	12,2322,2332,2342,2352,2362,2 372,2382,2392,9502,9512,9532, 9582,9812,9822,9832),GrHaben GS(2003,2013,2103,2113,2123, 2133,2143,2153,2163,2173,2183 ,2193,2203,2213,2223,2233,224 3,2253,2263,2273,2283,2293,23 03,2313,2323,2333,2343,2353,2 363,2373,2383,2393,9503,9513, 9533,9583,9813,9823,9833),GrH abenGS(2004,2014,2104,2114,2 124,2134,2144,2154,2164,2174, 2184,2194,2204,2214,2224,2234 ,2244,2254,2264,2274,2284,229 4,2304,2314,2324,2334,2344,23 54,2364,2374,2384,2394,9504,9 514,9534,9584,9814,9824,9834), GrHabenGS(2005,2015,2105,21 15,2125,2135,2145,2155,2165,2 175,2185,2195,2205,2215,2225, 2235,2245,2255,2265,2275,2285 ,2295,2305,2315,2325,2335,234 5,2355,2365,2375,2385,2395,95 05,9515,9535,9585,9815,9825,9 835),GrHabenGS(2006,2016,210 6,2116,2126,2136,2146,2156,21 66,2176,2186,2196,2206,2216,2 226,2236,2246,2256,2266,2276, 2286,2296,2306,2316,2326,2336 ,2346,2356,2366,2376,2386,239 6,9506,9516,9536,9586,9816,98 26,9836),GrHabenGS(2007,2017 ,2107,2117,2127,2137,2147,215 7,2167,2177,2187,2197,2207,22 17,2227,2237,2247,2257,2267,2 277,2287,2297,2307,2317,2327, 2337,2347,2357,2367,2377,2387 ,2397,9507,9517,9537,9587,981 7,9827,9837),GrHabenGS(2008, 2018,2108,2118,2128,2138,2148 ,2158,2168,2178,2188,2198,220 8,2218,2228,2238,2248,2258,22 68,2278,2288,2298,2308,2318,2 328,2338,2348,2358,2368,2378, 2388,2398,9508,9518,9538,9588 ,9818,9828,9838),GrHabenGS(2 009,2019,2109,2119,2129,2139, 2149,2159,2169,2179,2189,2199 ,2209,2219,2229,2239,2249,225 9,2269,2279,2289,2299,2309,23 19,2329,2339,2349,2359,2369,2 379,2389,2399,9509,9519,9539, 9589,9819,9829,9839), GrSollGS(50,9154,9174),GrSoll GS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55), GrSollGS(56),GrSollGS(57),GrS ollGS(58),GrSollGS(59))
Kapitalanteile Kommanditisten	GrHabenGS(2050,2060,9400,94 10,9420,9430,9440,9450,9460,9 470,9480,9490,9550,9560,9780,	GrHabenGS(2050,2060,9141,91 42,9143,9144,9145,9147,9148,9 149,9160,9161,9162,9163,9165,

Positionsbezeichnung	Konten alt	Konten neu
	9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)	9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)
./ nicht eingeforderte ausstehende Einlagen	GrSollGS(70),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)	GrSollGS(70, 9164,9184),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855)	- (GrHabenGS(2050,2060, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854)

Positionsbezeichnung	Konten alt	Konten neu
	55),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),GrSollGS(70),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79))	,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),GrSollGS(70,9164,9184),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79))
Rücklagen	Haben(2935:2936,2950:2960,2962:2967),2968:2969	Haben(2935:2936,2950:2958,2960,2962:2967),2959,2968:2969,9802,9804
Gewinnvortrag	2970:2978	2970:2978,9803,9805
Rückstellungen	Haben(3000:3008,3010:3064,3070:3076,3080:3099,3810:3816),GrHaben(1381,3009),GrHaben(1383:1389,3077:3079)	Haben(3000:3008,3010:3064,3070:3076,3079:3099,3810:3816),GrHaben(1381,3009),GrHaben(1383:1389,3077:3078)
übrige Verbindlichkeiten	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3250:3299,3300:3339,3340:3348),Soll(3349),Haben(3350:3399,3500:3509,3510:3519,3520:3539,3540:3598),3599,Haben(3600:3619,3620:3634,3640:3644,3655:3694,3700:3799,3860:3899),3817:3818,3854:3899,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9964	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3250:3299,3300:3339,3340:3348),Soll(3349),Haben(3350:3399,3500:3509,3510:3519,3520:3539,3540:3598),3599,Haben(3600:3619,3620:3634,3640:3644,3655:3694,3700:3797,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9964
davon aus Steuern	Haben(1434,3700:3719,3726:3729,3730:3739,3760,3761:3769,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)	Haben(1434,3700:3719,3726:3729,3730:3739,3760,3761:3769,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)
davon im Rahmen der sozialen Sicherheit	Haben(3740:3759,3770:3785,3796:3799)	Haben(3740:3759,3770:3785,3796:3797)
davon mit einer Restlaufzeit bis zu einem Jahr	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),H	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),H

Positionsbezeichnung	Konten alt	Konten neu
	aben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3250:3283,3300:3336,3340:3344),Soll(3349),Haben(3350:3379,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3655:3656,3700:3709,3720:3749,3759:3779,3786:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9961,9964	aben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3250:3283,3300:3336,3340:3344),Soll(3349),Haben(3350:3379,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3655:3656,3700:3709,3720:3749,3759:3779,3786:3797,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9961,9964
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrHaben(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9959,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2900:2934,2937:2949,2961,2979,3635:3639,3950:3999,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Haben(9860:9879,9883,9884,9297:9299),Haben(2030:2049,2080:2099,2400:2499,2800:2899)	Haben(1:799,810:819,880:1189,1298:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2900:2934,2937:2949,2961,2979,3635:3639,3950:3999,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Haben(9154,9164,9174,9184,9860:9879,9883,9884,9297:9299),Haben(2030:2049,2080:2099,2400:2499,2800:2899)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	7740:7742	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
entfällt: in die Rücklage für aktivierte eigene Anteile	7770:7772	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774

2.2.2.5 Dichte E. Personengesellschaft, erweiterte Gliederung, GKV (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077:3078)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Komplementäre)	GrSollGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,	GrSollGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9146,

Positionsbezeichnung	Konten alt	Konten neu
	9510,9530,9580,9810,9820,9830),GrSollGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(2010,2020,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9510,9520,9540,9590,9840,9890,9900,9910,9920,9930,9940,9950,9960,9970,9980,9990),GrSollGS(2011,2021,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9511,9521,9541,9591,9841,9891,9901,9911,9921,9931,9941,9951,9961,9971,9981,9991),GrSollGS(2012,2022,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9512,9522,9542,9592,9842,9892,9902,9912,9922,9932,9942,9952,9962,9972,9982,9992),GrSollGS(2013,2023,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9513,9523,9543,9593,9843,9893,9903,9913,9923,9933,9943,9953,9963,9973,9983,9993),GrSollGS(2014,2024,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9514,9524,9544,9594,9844,9894,9904,9914,9924,9934,9944,9954,9964,9974,9984,9994),GrSollGS(2015,2025,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9515,9525,9545,9595,9845,9895,9905,9915,9925,9935,9945,9955,9965,9975,9985,9995),GrSollGS(2016,2026,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9516,9526,9546,9596,9846,9896,9906,9916,9926,9936,9946,9956,9966,9976,9986,9996),GrSollGS(2017,2027,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9517,9527,9547,9597,9847,9897,9907,9917,9927,9937,9947,9957,9967,9977,9987,9997),GrSollGS(2018,2028,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9518,9528,9548,9598,9848,9898,9908,9918,9928,9938,9948,9958,9968,9978,9988,9998),GrSollGS(2019,2029,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9519,9529,9549,9599,9849,9899,9909,9919,9929,9939,9949,9959,9969,9979,9989,9999),GrSollGS(2020,2030,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9520,9530,9550,9600,9850,9900,9910,9920,9930,9940,9950,9960,9970,9980,9990),GrSollGS(2021,2031,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9521,9531,9551,9601,9851,9901,9911,9921,9931,9941,9951,9961,9971,9981,9991),GrSollGS(2022,2032,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9522,9532,9552,9602,9852,9902,9912,9922,9932,9942,9952,9962,9972,9982,9992),GrSollGS(2023,2033,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9523,9533,9553,9603,9853,9903,9913,9923,9933,9943,9953,9963,9973,9983,9993),GrSollGS(2024,2034,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9524,9534,9554,9604,9854,9904,9914,9924,9934,9944,9954,9964,9974,9984,9994),GrSollGS(2025,2035,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9525,9535,9555,9605,9855,9905,9915,9925,9935,9945,9955,9965,9975,9985,9995),GrSollGS(2026,2036,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9526,9536,9556,9606,9856,9906,9916,9926,9936,9946,9956,9966,9976,9986,9996),GrSollGS(2027,2037,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9527,9537,9557,9607,9857,9907,9917,9927,9937,9947,9957,9967,9977,9987,9997),GrSollGS(2028,2038,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9528,9538,9558,9608,9858,9908,9918,9928,9938,9948,9958,9968,9978,9988,9998),GrSollGS(2029,2039,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9529,9539,9559,9609,9859,9909,9919,9929,9939,9949,9959,9969,9979,9989,9999),GrSollGS(2030,2040,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9530,9540,9560,9610,9860,9910,9920,9930,9940,9950,9960,9970,9980,9990),GrSollGS(2031,2041,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9531,9541,9561,9611,9861,9911,9921,9931,9941,9951,9961,9971,9981,9991),GrSollGS(2032,2042,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9532,9542,9562,9612,9862,9912,9922,9932,9942,9952,9962,9972,9982,9992),GrSollGS(2033,2043,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9533,9543,9563,9613,9863,9913,9923,9933,9943,9953,9963,9973,9983,9993),GrSollGS(2034,2044,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9534,9544,9564,9614,9864,9914,9924,9934,9944,9954,9964,9974,9984,9994),GrSollGS(2035,2045,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9535,9545,9565,9615,9865,9915,9925,9935,9945,9955,9965,9975,9985,9995),GrSollGS(2036,2046,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9536,9546,9566,9616,9866,9916,9926,9936,9946,9956,9966,9976,9986,9996),GrSollGS(2037,2047,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9537,9547,9567,9617,9867,9917,9927,9937,9947,9957,9967,9977,9987,9997),GrSollGS(2038,2048,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9538,9548,9568,9618,9868,9918,9928,9938,9948,9958,9968,9978,9988,9998),GrSollGS(2039,2049,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9539,9549,9569,9619,9869,9919,9929,9939,9949,9959,9969,9979,9989,9999),GrSollGS(2040,2050,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9540,9550,9570,9620,9870,9920,9930,9940,9950,9960,9970,9980,9990),GrSollGS(2041,2051,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9541,9551,9571,9621,9871,9921,9931,9941,9951,9961,9971,9981,9991),GrSollGS(2042,2052,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9542,9552,9572,9622,9872,9922,9932,9942,9952,9962,9972,9982,9992),GrSollGS(2043,2053,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9543,9553,9573,9623,9873,9923,9933,9943,9953,9963,9973,9983,9993),GrSollGS(2044,2054,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9544,9554,9574,9624,9874,9924,9934,9944,9954,9964,9974,9984,9994),GrSollGS(2045,2055,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9545,9555,9575,9625,9875,9925,9935,9945,9955,9965,9975,9985,9995),GrSollGS(2046,2056,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9546,9556,9576,9626,9876,9926,9936,9946,9956,9966,9976,9986,9996),GrSollGS(2047,2057,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9547,9557,9577,9627,9877,9927,9937,9947,9957,9967,9977,9987,9997),GrSollGS(2048,2058,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9548,9558,9578,9628,9878,9928,9938,9948,9958,9968,9978,9988,9998),GrSollGS(2049,2059,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9549,9559,9579,9629,9879,9929,9939,9949,9959,9969,9979,9989,9999),GrSollGS(2050,2060,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9550,9560,9580,9630,9880,9930,9940,9950,9960,9970,9980,9990),GrSollGS(2051,2061,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9551,9561,9581,9631,9881,9931,9941,9951,9961,9971,9981,9991),GrSollGS(2052,2062,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9552,9562,9582,9632,9882,9932,9942,9952,9962,9972,9982,9992),GrSollGS(2053,2063,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9553,9563,9583,9633,9883,9933,9943,9953,9963,9973,9983,9993),GrSollGS(2054,2064,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9554,9564,9584,9634,9884,9934,9944,9954,9964,9974,9984,9994),GrSollGS(2055,2065,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9555,9565,9585,9635,9885,9935,9945,9955,9965,9975,9985,9995),GrSollGS(2056,2066,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9556,9566,9586,9636,9886,9936,9946,9956,9966,9976,9986,9996),GrSollGS(2057,2067,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2	

Positionsbezeichnung	Konten alt	Konten neu
	9,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),Haben(9885)	9,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),Haben(9885)
durch Verluste entstandenes negatives Kapital (unter Kapitalanteile Kommanditisten)	GrSollGS(2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrSollGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrSollGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrSollGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrSollGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrSollGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrSollGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrSollGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrSollGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrSollGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),Haben(9886)	GrSollGS(2050,2060,9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrSollGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrSollGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrSollGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrSollGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrSollGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrSollGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrSollGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrSollGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrSollGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859),Haben(9886)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrSoll(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9959,9970:9979,9984:9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2030:2049,2080:2099,2400:2499,2800:2899,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796:3799,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900:2967,2979,1258,1505:1509,9295:9299,9880:9882,9885,9886)	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2030:2049,2080:2099,2400:2499,2800:2899,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796:3797,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900:2958,2960:2967,2979,1258,1505:1509,9295:9299,9880:9882,9885)

Positionsbezeichnung	Konten alt	Konten neu
		,9886)
- P A S S I V A -		
Kapitalanteile Komplementäre	GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838)	GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838)

Positionsbezeichnung	Konten alt	Konten neu
	68,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)	,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)
./ nicht eingeforderte ausstehende Einlagen	GrSollGS(50),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59)	GrSollGS(50, 9154,9174),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,224	- (GrHabenGS(2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390, 9146,9150,9151,9152,9153,9155,9156,9157,9158,9159,9170,9171,9172,9173,9175,9176,9177,9178,9179 ,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,224

Positionsbezeichnung	Konten alt	Konten neu
	5,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839), GrSollGS(50),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59))	GrHabenGS(2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839), GrSollGS(50, 9154,9174),GrSollGS(51),GrSollGS(52),GrSollGS(53),GrSollGS(54),GrSollGS(55),GrSollGS(56),GrSollGS(57),GrSollGS(58),GrSollGS(59))
Kapitalanteile Kommanditisten	GrHabenGS(2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855)	GrHabenGS(2050,2060, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188,9189,9190,9191,9192,9193,9194,9195,9196,9197,9198,9199,9200,9201,9202,9203,9204,9205,9206,9207,9208,9209,9210,9211,9212,9213,9214,9215,9216,9217,9218,9219,9220,9221,9222,9223,9224,9225,9226,9227,9228,9229,9230,9231,9232,9233,9234,9235,9236,9237,9238,9239,9240,9241,9242,9243,9244,9245,9246,9247,9248,9249,9250,9251,9252,9253,9254,9255,9256,9257,9258,9259,9260,9261,9262,9263,9264,9265,9266,9267,9268,9269,9270,9271,9272,9273,9274,9275,9276,9277,9278,9279,9280,9281,9282,9283,9284,9285,9286,9287,9288,9289,9290,9291,9292,9293,9294,9295,9296,9297,9298,9299,9300,9301,9302,9303,9304,9305,9306,9307,9308,9309,9310,9311,9312,9313,9314,9315,9316,9317,9318,9319,9320,9321,9322,9323,9324,9325,9326,9327,9328,9329,9330,9331,9332,9333,9334,9335,9336,9337,9338,9339,9340,9341,9342,9343,9344,9345,9346,9347,9348,9349,9350,9351,9352,9353,9354,9355,9356,9357,9358,9359,9360,9361,9362,9363,9364,9365,9366,9367,9368,9369,9370,9371,9372,9373,9374,9375,9376,9377,9378,9379,9380,9381,9382,9383,9384,9385,9386,9387,9388,9389,9390,9391,9392,9393,9394,9395,9396,9397,9398,9399,9400,9401,9402,9403,9404,9405,9406,9407,9408,9409,9410,9411,9412,9413,9414,9415,9416,9417,9418,9419,9420,9421,9422,9423,9424,9425,9426,9427,9428,9429,9430,9431,9432,9433,9434,9435,9436,9437,9438,9439,9440,9441,9442,9443,9444,9445,9446,9447,9448,9449,9450,9451,9452,9453,9454,9455,9456,9457,9458,9459,9460,9461,9462,9463,9464,9465,9466,9467,9468,9469,9470,9471,9472,9473,9474,9475,9476,9477,9478,9479,9480,9481,9482,9483,9484,9485,9486,9487,9488,9489,9490,9491,9492,9493,9494,9495,9496,9497,9498,9499,9500,9501,9502,9503,9504,9505,9506,9507,9508,9509,9510,9511,9512,9513,9514,9515,9516,9517,9518,9519,9520,9521,9522,9523,9524,9525,9526,9527,9528,9529,9530,9531,9532,9533,9534,9535,9536,9537,9538,9539,9540,9541,9542,9543,9544,9545,9546,9547,9548,9549,9550,9551,9552,9553,9554,9555,9556,9557,9558,9559,9560,9561,9562,9563,9564,9565,9566,9567,9568,9569,9570,9571,9572,9573,9574,9575,9576,9577,9578,9579,9580,9581,9582,9583,9584,9585,9586,9587,9588,9589,9590,9591,9592,9593,9594,9595,9596,9597,9598,9599,9600,9601,9602,9603,9604,9605,9606,9607,9608,9609,9610,9611,9612,9613,9614,9615,9616,9617,9618,9619,9620,9621,9622,9623,9624,9625,9626,9627,9628,9629,9630,9631,9632,9633,9634,9635,9636,9637,9638,9639,9640,9641,9642,9643,9644,9645,9646,9647,9648,9649,9650,9651,9652,9653,9654,9655,9656,9657,9658,9659,9660,9661,9662,9663,9664,9665,9666,9667,9668,9669,9670,9671,9672,9673,9674,9675,9676,9677,9678,9679,9680,9681,9682,9683,9684,9685,9686,9687,9688,9689,9690,9691,9692,9693,9694,9695,9696,9697,9698,9699,9700,9701,9702,9703,9704,9705,9706,9707,9708,9709,9710,9711,9712,9713,9714,9715,9716,9717,9718,9719,9720,9721,9722,9723,9724,9725,9726,9727,9728,9729,9730,9731,9732,9733,9734,9735,9736,9737,9738,9739,9740,9741,9742,9743,9744,9745,9746,9747,9748,9749,9750,9751,9752,9753,9754,9755,9756,9757,9758,9759,9760,9761,9762,9763,9764,9765,9766,9767,9768,9769,9770,9771,9772,9773,9774,9775,9776,9777,9778,9779,9780,9781,9782,9783,9784,9785,9786,9787,9788,9789,9790,9791,9792,9793,9794,9795,9796,9797,9798,9799,9800,9801,9802,9803,9804,9805,9806,9807,9808,9809,9810,9811,9812,9813,9814,9815,9816,9817,9818,9819,9820,9821,9822,9823,9824,9825,9826,9827,9828,9829,9830,9831,9832,9833,9834,9835,9836,9837,9838,9839,9840,9841,9842,9843,9844,9845,9846,9847,9848,9849,9850,9851,9852,9853,9854,9855,9856,9857,9858,9859,9860,9861,9862,9863,9864,9865,9866,9867,9868,9869,9870,9871,9872,9873,9874,9875,9876,9877,9878,9879,9880,9881,9882,9883,9884,9885,9886,9887,9888,9889,9890,9891,9892,9893,9894,9895,9896,9897,9898,9899,9900,9901,9902,9903,9904,9905,9906,9907,9908,9909,9910,9911,9912,9913,9914,9915,9916,9917,9918,9919,9920,9921,9922,9923,9924,9925,9926,9927,9928,9929,9930,9931,9932,9933,9934,9935,9936,9937,9938,9939,9940,9941,9942,9943,9944,9945,9946,9947,9948,9949,9950,9951,9952,9953,9954,9955,9956,9957,9958,9959,9960,9961,9962,9963,9964,9965,9966,9967,9968,9969,9970,9971,9972,9973,9974,9975,9976,9977,9978,9979,9980,9981,9982,9983,9984,9985,9986,9987,9988,9989,9990,9991,9992,9993,9994,9995,9996,9997,9998,9999,10000)

Positionsbezeichnung	Konten alt	Konten neu
	55),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)	,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)
/./ nicht eingeforderte ausstehende Einlagen	GrSollGS(70),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)	GrSollGS(70, 9164,9184),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859), GrSollGS(70),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76)	- (GrHabenGS(2050,2060, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9165,9166,9167,9168,9169,9180,9181,9182,9183,9185,9186,9187,9188 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)

Positionsbezeichnung	Konten alt	Konten neu
	),GrSollGS(77),GrSollGS(78),GrSollGS(79))	59,9569,9789,9849,9859), GrSollGS(70,9164,9184),GrSollGS(71),GrSollGS(72),GrSollGS(73),GrSollGS(74),GrSollGS(75),GrSollGS(76),GrSollGS(77),GrSollGS(78),GrSollGS(79))
Rücklagen	Haben(2935:2936,2950:2960,2962:2967),2968:2969	Haben(2935:2936,2950:2958,2960,2962:2967),2959,2968:2969,9802,9804
Gewinnvortrag	2970:2978	2970:2978,9803,9805
sonstige Rückstellungen	GrHaben(1383:1389,3077:3079), Haben(3070:3076,3080:3099)	GrHaben(1383:1389,3077:3078), Haben(3070:3076,3079:3099)
entfällt: davon eigenkapitalersetzende Gesellschafterdarlehen	Haben(9250:9258)	
sonstige Verbindlichkeiten	Haben(1200:1245),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3509,3520:3539,3540:3598),3599,Haben(3600:3619,3620:3634,3700:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961	Haben(1200:1245),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3509,3520:3539,3540:3598),3599,Haben(3600:3619,3620:3634,3700:3797,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961
davon aus Steuern	Haben(1434,3700:3719,3726:3729,3730:3739,3760,3761:3769,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)	Haben(1434,3700:3719,3726:3729,3730:3739,3760,3761:3769,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)
davon im Rahmen der sozialen Sicherheit	Haben(3740:3759,3770:3785,3796:3799)	Haben(3740:3759,3770:3785,3796:3797)
davon mit einer Restlaufzeit bis zu einem Jahr	Haben(1200:1224,1230:1231,1235:1244),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3509,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3700:3709,3720:3749,3759:3779,3786:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961	Haben(1200:1224,1230:1231,1235:1244),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3509,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3700:3709,3720:3749,3759:3779,3786:3797,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrHaben(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9959,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1316,1320:1326,1330:1369	Haben(1:799,810:819,880:1189,1298:1316,1320:1326,1330:1369

Positionsbezeichnung	Konten alt	Konten neu
	,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2900:2934,2937:2949,2961,2979,3635:3639,3950:3999,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Haben(9860:9879,9883,9884,9297:9299),Haben(2030:2049,2080:2099,2400:2499,2800:2899)	,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2900:2934,2937:2949,2961,2979,3635:3639,3950:3999,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Haben(9154,9164,9174,9184,9860:9879,9883,9884,9297:9299),Haben(2030:2049,2080:2099,2400:2499,2800:2899)
- GuV -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	7740:7742	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
entfällt: in die Rücklage für aktivierte eigene Anteile	7770:7772	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774

2.2.2.6 Dichte F. Personengesellschaft, Mindestgliederung - MicroBilG

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077: 3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077: 3078)
Nicht durch Vermögenseinlagen gedeckter Fehlbetrag persönlich haftender Gesellschafter	GrSollGS(50,2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(51,2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(52,2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(53,2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(54,2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(55,2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(56,2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(57,2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(58,2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(59,2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(60,2010,2020,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(61,2011,2021,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(62,2012,2022,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(63,2013,2023,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(64,2014,2024,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(65,2015,2025,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(66,2016,2026,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(67,2017,2027,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(68,2018,2028,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(69,2019,2029,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(70,2020,2030,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(71,2021,2031,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(72,2022,2032,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(73,2023,2033,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(74,2024,2034,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(75,2025,2035,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(76,2026,2036,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(77,2027,2037,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(78,2028,2038,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(79,2029,2039,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(80,2030,2040,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(81,2031,2041,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(82,2032,2042,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(83,2033,2043,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(84,2034,2044,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(85,2035,2045,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(86,2036,2046,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(87,2037,2047,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(88,2038,2048,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(89,2039,2049,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(90,2040,2050,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(91,2041,2051,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(92,2042,2052,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(93,2043,2053,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(94,2044,2054,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(95,2045,2055,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(96,2046,2056,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(97,2047,2057,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(98,2048,2058,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(99,2049,2059,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(100,2050,2060,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(101,2051,2061,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrSollGS(102,2052,2062,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrSollGS(103,2053,2063,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(104,2054,2064,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(105,2055,2065,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(106,2056,2066,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(107,2057,2067,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(108,2058,2068,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(109,2059,2069,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839),GrSollGS(110,2060,2070,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrSollGS(111,2061,2071,2161	

Positionsbezeichnung	Konten alt	Konten neu
	583,9813,9823,9833),GrSollGS(54,2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(55,2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(56,2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(57,2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(58,2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(59,2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)	3,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrSollGS(54,2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrSollGS(55,2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrSollGS(56,2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrSollGS(57,2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrSollGS(58,2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrSollGS(59,2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)
Nicht durch Vermögenseinlagen gedeckter Fehlbetrag persönlich haftender Gesellschafter	GrSollGS(70,2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9550,9560,9780,9840,9850),GrSollGS(71,2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrSollGS(72,2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrSollGS(73,2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrSollGS(74,20	GrSollGS(70,2050,2060, 9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9164,9165,9166,9167,9168,9169,9180,9181,9182,9183,9184,9185,9186,9187,9188 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrSollGS(71,2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrSollGS(72,2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852)

Positionsbezeichnung	Konten alt	Konten neu
	54,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrSollGS(75,2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrSollGS(76,2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrSollGS(77,2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrSollGS(78,2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrSollGS(79,2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)	,9562,9782,9842,9852),GrSollGS(73,2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrSollGS(74,2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrSollGS(75,2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrSollGS(76,2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrSollGS(77,2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrSollGS(78,2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrSollGS(79,2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrSoll(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9959,9970:9979,9984:9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796:3799,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900:2967,2979,1258,1505:1509,9295:9299,9880:9882,9885,9886,9983),Soll(2030:2049,2080:2099,2400:2499,2800:2899)	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299,2980:3008,3010:3076,3079:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3635:3644,3655:3729,3760:3789,3796:3797,3860:3899,6854,7730:7739,7744,7755:7769,7785:7789,7790:7799),Soll(3900:3999,2900:2958,2960:2967,2979,1258,1505:1509,9295:9299,9880:9882,9885,9886,9983),Soll(2030:2049,2080:2099,2400:2499,2800:2899)
- P A S S I V A -		
Eigenkapital Kapitalanteile persönlich haftender Gesellschafter	GrHabenGS(50,2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(51,2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,9831),GrHabenGS(52,2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,225	GrHabenGS(50,2000,2010,2100,2110,2120,2130,2140,2150,2160,2170,2180,2190,2200,2210,2220,2230,2240,2250,2260,2270,2280,2290,2300,2310,2320,2330,2340,2350,2360,2370,2380,2390,9146,9150,9151,9152,9153,9154,9155,9156,9157,9158,9159,9170,9171,9172,9173,9174,9175,9176,9177,9178,9179,9500,9510,9530,9580,9810,9820,9830),GrHabenGS(51,2001,2011,2101,2111,2121,2131,2141,2151,2161,2171,2181,2191,2201,2211,2221,2231,2241,2251,2261,2271,2281,2291,2301,2311,2321,2331,2341,2351,2361,2371,2381,2391,9501,9511,9531,9581,9811,9821,983

Positionsbezeichnung	Konten alt	Konten neu
	2,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(53,2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(54,2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(55,2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(56,2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(57,2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(58,2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(59,2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)	1),GrHabenGS(52,2002,2012,2102,2112,2122,2132,2142,2152,2162,2172,2182,2192,2202,2212,2222,2232,2242,2252,2262,2272,2282,2292,2302,2312,2322,2332,2342,2352,2362,2372,2382,2392,9502,9512,9532,9582,9812,9822,9832),GrHabenGS(53,2003,2013,2103,2113,2123,2133,2143,2153,2163,2173,2183,2193,2203,2213,2223,2233,2243,2253,2263,2273,2283,2293,2303,2313,2323,2333,2343,2353,2363,2373,2383,2393,9503,9513,9533,9583,9813,9823,9833),GrHabenGS(54,2004,2014,2104,2114,2124,2134,2144,2154,2164,2174,2184,2194,2204,2214,2224,2234,2244,2254,2264,2274,2284,2294,2304,2314,2324,2334,2344,2354,2364,2374,2384,2394,9504,9514,9534,9584,9814,9824,9834),GrHabenGS(55,2005,2015,2105,2115,2125,2135,2145,2155,2165,2175,2185,2195,2205,2215,2225,2235,2245,2255,2265,2275,2285,2295,2305,2315,2325,2335,2345,2355,2365,2375,2385,2395,9505,9515,9535,9585,9815,9825,9835),GrHabenGS(56,2006,2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2266,2276,2286,2296,2306,2316,2326,2336,2346,2356,2366,2376,2386,2396,9506,9516,9536,9586,9816,9826,9836),GrHabenGS(57,2007,2017,2107,2117,2127,2137,2147,2157,2167,2177,2187,2197,2207,2217,2227,2237,2247,2257,2267,2277,2287,2297,2307,2317,2327,2337,2347,2357,2367,2377,2387,2397,9507,9517,9537,9587,9817,9827,9837),GrHabenGS(58,2008,2018,2108,2118,2128,2138,2148,2158,2168,2178,2188,2198,2208,2218,2228,2238,2248,2258,2268,2278,2288,2298,2308,2318,2328,2338,2348,2358,2368,2378,2388,2398,9508,9518,9538,9588,9818,9828,9838),GrHabenGS(59,2009,2019,2109,2119,2129,2139,2149,2159,2169,2179,2189,2199,2209,2219,2229,2239,2249,2259,2269,2279,2289,2299,2309,2319,2329,2339,2349,2359,2369,2379,2389,2399,9509,9519,9539,9589,9819,9829,9839)
Eigenkapital Kapitalanteile persönlich haftender Gesellschafter	GrHabenGS(70,2050,2060,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(71,20	GrHabenGS(70,2050,2060,9141,9142,9143,9144,9145,9147,9148,9149,9160,9161,9162,9163,9164,9165,9166,9167,9168,9169,91

Positionsbezeichnung	Konten alt	Konten neu
	51,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(72,2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(73,2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(74,2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(75,2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(76,2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(77,2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(78,2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(79,2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)	80,9181,9182,9183,9184,9185,9186,9187,9188 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9550,9560,9780,9840,9850),GrHabenGS(71,2051,2061,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9551,9561,9781,9841,9851),GrHabenGS(72,2052,2062,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9552,9562,9782,9842,9852),GrHabenGS(73,2053,2063,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9553,9563,9783,9843,9853),GrHabenGS(74,2054,2064,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9554,9564,9784,9844,9854),GrHabenGS(75,2055,2065,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9555,9565,9785,9845,9855),GrHabenGS(76,2056,2066,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9556,9566,9786,9846,9856),GrHabenGS(77,2057,2067,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9557,9567,9787,9847,9857),GrHabenGS(78,2058,2068,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9558,9568,9788,9848,9858),GrHabenGS(79,2059,2069,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9559,9569,9789,9849,9859)
Eigenkapital	Haben(2935,2936, 2950,2951,2952,2953,2954,2955,2956,2957,2958,2959,2960 ,2962,2963,2964,2965,2966,2967),2968,2969,2970,2971,2972,2973,2974,2975,2976,2977,2978,9600:9699,9700:9779,9790:9799,Gewinn	Haben(2935:2936, 2950:2958,2960 ,2962:2967), 2959 ,2968:2978,9600:9699,9700:9779,9790:9799, 9802:9805 ,Gewinn
Rückstellungen	GrHaben(1381,3009),GrHaben(1383:1389,3077: 3079),Haben(3000:3008,3010:3064,3070:3076, 3080 :3099,3810:3816)	GrHaben(1381,3009),GrHaben(1383:1389,3077: 3078),Haben(3000:3008,3010:3064,3070:3076, 3079 :3099,3810:3816)
Verbindlichkeiten	Soll(1259,1495:1497,3349),Haben(1200:1245,1250:1257,1260:1275,1280:1295,1317:1319,1327:1329,1370:1374,1434,1460:1479,1485:1494,1498:1499,1700:1899,3100:3248,3250:3348,3350:3598,3600:3634,3640:3694,3700: 3799 ,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3249,3599,3817:3818,3854:3859,9292:9294,9961,9963:9964	Soll(1259,1495:1497,3349),Haben(1200:1245,1250:1257,1260:1275,1280:1295,1317:1319,1327:1329,1370:1374,1434,1460:1479,1485:1494,1498:1499,1700:1899,3100:3248,3250:3348,3350:3598,3600:3634,3640:3694,3700: 3797 ,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3249,3599, 3798:3799 ,3817:3818,3854:3859,9292:9294,9961,9963:9964

Positionsbezeichnung	Konten alt	Konten neu
davon mit einer Restlaufzeit bis zu einem Jahr	Soll(1259,1495:1497,3349),Haben(1200:1224,1230:1231,1235:1244,1250:1254,1260:1264,1266:1267,1269:1274,1280:1284,1286:1287,1289:1294,1317:1318,1327:1328,1370:1374,1434,1460:1479,1485:1494,1498:1499,1700:1899,3100:3104,3120:3124,3150:3159,3180:3189,3250:3283,3300:3336,3340:3344,3350:3379,3400:3404,3420:3424,3450:3454,3470:3474,3500:3503,3509:3513,3519:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3799,3860:3899),GrHaben(1376:1377,1396:1419,1421:1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854:3859,9292:9294,9961,9963:9964	Soll(1259,1495:1497,3349),Haben(1200:1224,1230:1231,1235:1244,1250:1254,1260:1264,1266:1267,1269:1274,1280:1284,1286:1287,1289:1294,1317:1318,1327:1328,1370:1374,1434,1460:1479,1485:1494,1498:1499,1700:1899,3100:3104,3120:3124,3150:3159,3180:3189,3250:3283,3300:3336,3340:3344,3350:3379,3400:3404,3420:3424,3450:3454,3470:3474,3500:3503,3509:3513,3519:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3797,3860:3899),GrHaben(1376:1377,1396:1419,1421:1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3798:3799,3817:3818,3854:3859,9292:9294,9961,9963:9964
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9887:9959,9970:9979,9984:9999)	GrHaben(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9887:9959,9970:9979,9984:9999)
- G u V -		

2.3 Kontenrahmen KR51

2.3.1 KR03/04/51/McD - Bilanz - Personengesellschaft (Gültig ab 01.2015)

2.3.1.1 Dichte E. Personengesellschaft, erweiterte Gliederung HGB (KG) (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- P A S S I V A -		
nicht verteilter Jahreserfolg		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,9600:9779,9790:9799

2.3.2 KR03/04/51/McD - Bilanz - Personengesellschaft, KapCoRiLiG (Gültig ab 01.2015)

2.3.2.1 Dichte D. Personengesellschaft, mittelgroß, Gliederung für Offenlegung, GKV (mit KR51)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
durch Verluste entstandenes negatives Kapital (unter: Kapitalanteile Komplementäre)	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9306,9310,9311,9312,9313,9315,9316,9317,9318,9319,9330,9331,9332,9333,9335,9336,9337,9338,9339,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,958	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9306,9310,9311,9312,9313,9315,9316,9317,9318,9319,9330,9331,9332,9333,9335,9336,9337,9338,9339,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831)

Positionsbezeichnung	Konten alt	Konten neu
	2,9812,9822,9832),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),Haben(9885)	9821,9831),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),Haben(9885)
nicht eingeforderte ausstehende Einlagen	GrSoll(9920),GrSoll(9921),GrSoll(9922),GrSoll(9923),GrSoll(9924),GrSoll(9925),GrSoll(9926),GrSoll(9927),GrSoll(9928),GrSoll(9929)	GrSoll(9314,9334 ,9920),GrSoll(9921),GrSoll(9922),GrSoll(9923),GrSoll(9924),GrSoll(9925),GrSoll(9926),GrSoll(9927),GrSoll(9928),GrSoll(9929)
durch Verluste entstandenes negatives Kapital (unter: Kapitalanteile Kommanditisten)	GrSollGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,	GrSollGS(900,910, 9301,9302,9303,9304,9305,9307,9308,9309,9320,9321,9322,9323,9325,9326,9327,9328,9329,9340,9341,9342,9343,9345,9346,9347,9348 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,

Positionsbezeichnung	Konten alt	Konten neu
	918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)	,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)
nicht eingeforderte ausstehende Einlagen	GrSoll(9940),GrSoll(9941),GrSoll(9942),GrSoll(9943),GrSoll(9944),GrSoll(9945),GrSoll(9946),GrSoll(9947),GrSoll(9948),GrSoll(9949)	GrSoll(9324,9344 ,9940),GrSoll(9941),GrSoll(9942),GrSoll(9943),GrSoll(9944),GrSoll(9945),GrSoll(9946),GrSoll(9947),GrSoll(9948),GrSoll(9949)
Saldo Klasse 9	GrSoll(9000:9294,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrSoll(9000:9294,9300, 9349 :9399,9800: 9801,9806 :9809,9887:9919,9970:9979,9984:9999)
- P A S S I V A -		
Kapitalanteile Komplementäre	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9306,9310,9311,9312,9313,9315,9316,9317,9318,9319,9330,9331,9332,9333,9335,9336,9337,9338,9339 ,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)

Positionsbezeichnung	Konten alt	Konten neu
./ nicht eingeforderte ausstehende Einlagen	GrSolIGS(9920),GrSolIGS(9921), GrSolIGS(9922),GrSolIGS(9923), GrSolIGS(9924),GrSolIGS(9925), GrSolIGS(9926),GrSolIGS(9927), GrSolIGS(9928),GrSolIGS(9929)	GrSolIGS(9314,9334 ,9920),GrSo lIGS(9921),GrSolIGS(9922),GrSo lIGS(9923),GrSolIGS(9924),GrSo lIGS(9925),GrSolIGS(9926),GrSo lIGS(9927),GrSolIGS(9928),GrSo lIGS(9929)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(870,880,1800,1810 ,1820,1830,1840,1850,1860,187 0,1880,1890,9550,9560,9570,95 80,9810,9820,9830),GrHabenGS (871,881,1801,1811,1821,1831,1 841,1851,1861,1871,1881,1891, 9551,9561,9571,9581,9811,9821 ,9831),GrHabenGS(872,882,180 2,1812,1822,1832,1842,1852,18 62,1872,1882,1892,9552,9562,9 572,9582,9812,9822,9832),GrHa benGS(873,883,1803,1813,1823 ,1833,1843,1853,1863,1873,188 3,1893,9553,9563,9573,9583,98 13,9823,9833),GrHabenGS(874, 884,1804,1814,1824,1834,1844, 1854,1864,1874,1884,1894,9554 ,9564,9574,9584,9814,9824,983 4),GrHabenGS(875,885,1805,18 15,1825,1835,1845,1855,1865,1 875,1885,1895,9555,9565,9575, 9585,9815,9825,9835),GrHaben GS(876,886,1806,1816,1826,18 36,1846,1856,1866,1876,1886,1 896,9556,9566,9576,9586,9816, 9826,9836),GrHabenGS(877,887 ,1807,1817,1827,1837,1847,185 7,1867,1877,1887,1897,9557,95 67,9577,9587,9817,9827,9837), GrHabenGS(878,888,1808,1818, 1828,1838,1848,1858,1868,1878 ,1888,1898,9558,9568,9578,958 8,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1 849,1859,1869,1879,1889,1899, 9559,9569,9579,9589,9819,9829 ,9839), GrSolIGS(9920),GrSolIGS(9921), GrSolIGS(9922),GrSolIGS(9923), GrSolIGS(9924),GrSolIGS(9925), GrSolIGS(9926),GrSolIGS(9927), GrSolIGS(9928),GrSolIGS(9929))	- (GrHabenGS(870,880,1800,1810 ,1820,1830,1840,1850,1860,187 0,1880,1890, 9306,9310,9311,93 12,9313,9315,9316,9317,9318,9 319,9330,9331,9332,9333,9335, 9336,9337,9338,9339 ,9550,9560 ,9570,9580,9810,9820,9830),Gr HabenGS(871,881,1801,1811,18 21,1831,1841,1851,1861,1871,1 881,1891,9551,9561,9571,9581, 9811,9821,9831),GrHabenGS(87 2,882,1802,1812,1822,1832,184 2,1852,1862,1872,1882,1892,95 52,9562,9572,9582,9812,9822,9 832),GrHabenGS(873,883,1803, 1813,1823,1833,1843,1853,1863 ,1873,1883,1893,9553,9563,957 3,9583,9813,9823,9833),GrHabe nGS(874,884,1804,1814,1824,1 834,1844,1854,1864,1874,1884, 1894,9554,9564,9574,9584,9814 ,9824,9834),GrHabenGS(875,88 5,1805,1815,1825,1835,1845,18 55,1865,1875,1885,1895,9555,9 565,9575,9585,9815,9825,9835), GrHabenGS(876,886,1806,1816, 1826,1836,1846,1856,1866,1876 ,1886,1896,9556,9566,9576,958 6,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1 847,1857,1867,1877,1887,1897, 9557,9567,9577,9587,9817,9827 ,9837),GrHabenGS(878,888,180 8,1818,1828,1838,1848,1858,18 68,1878,1888,1898,9558,9568,9 578,9588,9818,9828,9838),GrHa benGS(879,889,1809,1819,1829 ,1839,1849,1859,1869,1879,188 9,1899,9559,9569,9579,9589,98 19,9829,9839), GrSolIGS(9314,9334 ,9920),GrSo lIGS(9921),GrSolIGS(9922),GrSo lIGS(9923),GrSolIGS(9924),GrSo lIGS(9925),GrSolIGS(9926),GrSo lIGS(9927),GrSolIGS(9928),GrSo lIGS(9929))
Kapitalanteile Kommanditisten	GrHabenGS(900,910,9400,9410, 9420,9430,9440,9450,9460,9470 ,9480,9490,9500,9510,9780,984 0,9850),GrHabenGS(901,911,94 01,9411,9421,9431,9441,9451,9 461,9471,9481,9491,9501,9511, 9781,9841,9851),GrHabenGS(90 2,912,9402,9412,9422,9432,944	GrHabenGS(900,910, 9301,9302, 9303,9304,9305,9307,9308,9309 9320,9321,9322,9323,9325,932 6,9327,9328,9329,9340,9341,93 42,9343,9345,9346,9347,9348,9 400,9410,9420,9430,9440,9450, 9460,9470,9480,9490,9500,9510 ,9780,9840,9850),GrHabenGS(9

Positionsbezeichnung	Konten alt	Konten neu
	2,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)	01,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949)	GrSollGS(9324,9344,9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)	- (GrHabenGS(900,910,9301,9302,9303,9304,9305,9307,9308,9309,9320,9321,9322,9323,9325,9326,9327,9328,9329,9340,9341,9342,9343,9345,9346,9347,9348,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrHabenGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859)

Positionsbezeichnung	Konten alt	Konten neu
	487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859), GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))	9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859), GrSollGS(9324,9344,9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))
Haben(849:859),987:989	Haben(849:859),987:989	Haben(849:859),987:989, 9802,9804
Gewinnvortrag	860:868	860:868, 9803,9805
Saldo Klasse 9	GrHaben(9000:9294,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrHaben(9000:9294,9300: 9349 :9399,9800: 9801,9806 :9809,9887:9919,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1380,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,2495:2496,2745,2795:2796,2869:2899),Haben(800:839,840:848,869),Haben(9860:9879,9883,9884,9297:9299,9920:9959),Haben(3000,3010,3020,3030:3100,3110,3200:3300,3400,3410:3499,3500,3510,3800:3849,3900:3939)	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1380,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,2495:2496,2745,2795:2796,2869:2899),Haben(800:839,840:848,869),Haben(9860:9879,9883,9884,9297:9299, 9314,9324,9334,9344 ,9920:9959),Haben(3000,3010,3020,3030:3100,3110,3200:3300,3400,3410:3499,3500,3510,3800:3849,3900:3939)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	2798	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840: 2859	2798 ,2840
aus anderen Gewinnrücklagen	2799:2839	2799:2839, 2841:2859
entfällt: in die Rücklage für aktivierte eigene Anteile	2498	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480: 2489	2480, 2498
in andere Gewinnrücklagen	2499	2481:2489 ,2499

2.3.2.2 Dichte E. Personengesellschaft, erweiterte Gliederung, GKV (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
durch Verluste entstandenes negatives Kapital (unter: Kapitalanteile Komplementäre)	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),Haben(9885)	GrSollGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9306,9310,9311,9312,9313,9315,9316,9317,9318,9319,9330,9331,9332,9333,9335,9336,9337,9338,9339 ,9550,9560,9570,9580,9810,9820,9830),GrSollGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrSollGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrSollGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrSollGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,1824,1834,1844,1854,9564,9574,9584,9814,9824,9834),GrSollGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,1825,1835,1845,1855,1865,1875,1885,9555,9565,9575,9585,9815,9825,9835),GrSollGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,1806,1816,1826,1836,1846,9566,9576,9586,9816,9826,9836),GrSollGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,1827,1837,1847,1857,1867,1877,9567,9577,9587,9817,9827,9837),GrSollGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrSollGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),Haben(9885)
nicht eingeforderte ausstehende Einlagen	GrSoll(9920),GrSoll(9921),GrSoll(9922),GrSoll(9923),GrSoll(9924),GrSoll(9925),GrSoll(9926),GrSoll(9927),GrSoll(9928),GrSoll(9929)	GrSoll(9314,9334 ,9920),GrSoll(9921),GrSoll(9922),GrSoll(9923),GrSoll(9924),GrSoll(9925),GrSoll(9926),GrSoll(9927),GrSoll(9928),GrSoll(9929)
durch Verluste entstandenes negatives Kapital (unter: Kapitalanteile Kommanditisten)	GrSollGS(900,910,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS	GrSollGS(900,910, 9301,9302,9303,9304,9305,9307,9308,9309,9320,9321,9322,9323,9325,9326,9327,9328,9329,9340,9341,9342,9343,9345,9346,9347,9348 ,9400,9410,9420,9430,9440,9450,9460,9470,9480,9490,9500,9510,9780,9840,9850),GrSollGS(901,911,9401,9411,9421,9431,9441,9451,9461,9471,9481,9491,9501,9511,9781,9841,9851),GrSollGS(902,912,9402,9412,9422,9432,9442,9452,9462,9472,9482,9492,9502,9512,9782,9842,9852)

Positionsbezeichnung	Konten alt	Konten neu
	S(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)	9502,9512,9782,9842,9852),GrSollGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrSollGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrSollGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrSollGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrSollGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrSollGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrSollGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),Haben(9886)
nicht eingeforderte ausstehende Einlagen	GrSoll(9940),GrSoll(9941),GrSoll(9942),GrSoll(9943),GrSoll(9944),GrSoll(9945),GrSoll(9946),GrSoll(9947),GrSoll(9948),GrSoll(9949)	GrSoll(9324,9344,9940),GrSoll(9941),GrSoll(9942),GrSoll(9943),GrSoll(9944),GrSoll(9945),GrSoll(9946),GrSoll(9947),GrSoll(9948),GrSoll(9949)
Saldo Klasse 9	GrSoll(9000:9294,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrSoll(9000:9294,9300,9349:9399,9800:9801,9806:9809,9887:9919,9970:9979,9984:9999)
- P A S S I V A -		
Kapitalanteile Komplementäre	GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830),GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831),GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832),GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833),GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834),GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835),GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836),GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837),GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838),GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839),GrHabenGS(880,890,1810,1820,1830,1840,1850,1860,1870,1880,1890,9560,9570,9580,9820,9830),GrHabenGS(881,891,1811,1821,1831,1841,1851,1861,1871,1881,1891,9561,9571,9581,9821,9831),GrHabenGS(882,892,1812,1822,1832,1842,1852,1862,1872,1882,1892,9562,9572,9582,9822,9832),GrHabenGS(883,893,1813,1823,1833,1843,1853,1863,1873,1883,1893,9563,9573,9583,9823,9833),GrHabenGS(884,894,1814,1824,1834,1844,1854,1864,1874,1884,1894,9564,9574,9584,9824,9834),GrHabenGS(885,895,1815,1825,1835,1845,1855,1865,1875,1885,1895,9565,9575,9585,9825,9835),GrHabenGS(886,896,1816,1826,1836,1846,1856,1866,1876,1886,1896,9566,9576,9586,9826,9836),GrHabenGS(887,897,1817,1827,1837,1847,1857,1867,1877,1887,1897,9567,9577,9587,9827,9837),GrHabenGS(888,898,1818,1828,1838,1848,1858,1868,1878,1888,1898,9568,9578,9588,9828,9838),GrHabenGS(889,899,1819,1829,1839,1849,1859,1869,1879,1889,1899,9569,9579,9589,9829,9839),GrHabenGS(890,900,1820,1830,1840,1850,1860,1870,1880,1890,9570,9580,9830),GrHabenGS(891,901,1821,1831,1841,1851,1861,1871,1881,1891,9571,9581,9831),GrHabenGS(892,902,1822,1832,1842,1852,1862,1872,1882,1892,9572,9582,9832),GrHabenGS(893,903,1823,1833,1843,1853,1863,1873,1883,1893,9573,9583,9833),GrHabenGS(894,904,1824,1834,1844,1854,1864,1874,1884,1894,9574,9584,9834),GrHabenGS(895,905,1825,1835,1845,1855,1865,1875,1885,1895,9575,9585,9835),GrHabenGS(896,906,1826,1836,1846,1856,1866,1876,1886,1896,9576,9586,9836),GrHabenGS(897,907,1827,1837,1847,1857,1867,1877,1887,1897,9577,9587,9837),GrHabenGS(898,908,1828,1838,1848,1858,1868,1878,1888,1898,9578,9588,9838),GrHabenGS(899,909,1829,1839,1849,1859,1869,1879,1889,1899,9579,9589,9839),GrHabenGS(900,910,1830,1840,1850,1860,1870,1880,1890,9580,9840),GrHabenGS(901,911,1831,1841,1851,1861,1871,1881,1891,9581,9841),GrHabenGS(902,912,1832,1842,1852,1862,1872,1882,1892,9582,9842),GrHabenGS(903,913,1833,1843,1853,1863,1873,1883,1893,9583,9843),GrHabenGS(904,914,1834,1844,1854,1864,1874,1884,1894,9584,9844),GrHabenGS(905,915,1835,1845,1855,1865,1875,1885,1895,9585,9845),GrHabenGS(906,916,1836,1846,1856,1866,1876,1886,1896,9586,9846),GrHabenGS(907,917,1837,1847,1857,1867,1877,1887,1897,9587,9847),GrHabenGS(908,918,1838,1848,1858,1868,1878,1888,1898,9588,9848),GrHabenGS(909,919,1839,1849,1859,1869,1879,1889,1899,9589,9849),GrHabenGS(910,920,1840,1850,1860,1870,1880,1890,9590,9850),GrHabenGS(911,921,1841,1851,1861,1871,1881,1891,9591,9851),GrHabenGS(912,922,1842,1852,1862,1872,1882,1892,9592,9852),GrHabenGS(913,923,1843,1853,1863,1873,1883,1893,9593,9853),GrHabenGS(914,924,1844,1854,1864,1874,1884,1894,9594,9854),GrHabenGS(915,925,1845,1855,1865,1875,1885,1895,9595,9855),GrHabenGS(916,926,1846,1856,1866,1876,1886,1896,9596,9856),GrHabenGS(917,927,1847,1857,1867,1877,1887,1897,9597,9857),GrHabenGS(918,928,1848,1858,1868,1878,1888,1898,9598,9858),GrHabenGS(919,929,1849,1859,1869,1879,1889,1899,9599,9859),GrHabenGS(920,930,1850,1860,1870,1880,1890,9600,9860),GrHabenGS(921,931,1851,1861,1871,1881,1891,9601,9861),GrHabenGS(922,932,1852,1862,1872,1882,1892,9602,9862),GrHabenGS(923,933,1853,1863,1873,1883,1893,9603,9863),GrHabenGS(924,934,1854,1864,1874,1884,1894,9604,9864),GrHabenGS(925,935,1855,1865,1875,1885,1895,9605,9865),GrHabenGS(926,936,1856,1866,1876,1886,1896,9606,9866),GrHabenGS(927,937,1857,1867,1877,1887,1897,9607,9867),GrHabenGS(928,938,1858,1868,1878,1888,1898,9608,9868),GrHabenGS(929,939,1859,1869,1879,1889,1899,9609,9869),GrHabenGS(930,940,1860,1870,1880,1890,9610,9870),GrHabenGS(931,941,1861,1871,1881,1891,9611,9871),GrHabenGS(932,942,1862,1872,1882,1892,9612,9872),GrHabenGS(933,943,1863,1873,1883,1893,9613,9873),GrHabenGS(934,944,1864,1874,1884,1894,9614,9874),GrHabenGS(935,945,1865,1875,1885,1895,9615,9875),GrHabenGS(936,946,1866,1876,1886,1896,9616,9876),GrHabenGS(937,947,1867,1877,1887,1897,9617,9877),GrHabenGS(938,948,1868,1878,1888,1898,9618,9878),GrHabenGS(939,949,1869,1879,1889,1899,9619,9879),GrHabenGS(940,950,1870,1880,1890,9620,9880),GrHabenGS(941,951,1871,1881,1891,9621,9881),GrHabenGS(942,952,1872,1882,1892,9622,9882),GrHabenGS(943,953,1873,1883,1893,9623,9883),GrHabenGS(944,954,1874,1884,1894,9624,9884),GrHabenGS(945,955,1875,1885,1895,9625,9885),GrHabenGS(946,956,1876,1886,1896,9626,9886),GrHabenGS(947,957,1877,1887,1897,9627,9887),GrHabenGS(948,958,1878,1888,1898,9628,9888),GrHabenGS(949,959,1879,1889,1899,9629,9889),GrHabenGS(950,960,1880,1890,9630,9890),GrHabenGS(951,961,1881,1891,9631,9891),GrHabenGS(952,962,1882,1892,9632,9892),GrHabenGS(953,963,1883,1893,9633,9893),GrHabenGS(954,964,1884,1894,9634,9894),GrHabenGS(955,965,1885,1895,9635,9895),GrHabenGS(956,966,1886,1896,9636,9896),GrHabenGS(957,967,1887,1897,9637,9897),GrHabenGS(958,968,1888,1898,9638,9898),GrHabenGS(959,969,1889,1899,9639,9899),GrHabenGS(960,970,1890,1899,9640,9900),GrHabenGS(961,971,1891,1899,9641,9901),GrHabenGS(962,972,1892,1899,9642,9902),GrHabenGS(963,973,1893,1899,9643,9903),GrHabenGS(964,974,1894,1899,9644,9904),GrHabenGS(965,975,1895,1899,9645,9905),GrHabenGS(966,976,1896,1899,9646,9906),GrHabenGS(967,977,1897,1899,9647,9907),GrHabenGS(968,978,1898,1899,9648,9908),GrHabenGS(969,979,1899,1899,9649,9909),GrHabenGS(970,980,1900,1900,9650,9910),GrHabenGS(971,981,1901,1900,9651,9911),GrHabenGS(972,982,1902,1900,9652,9912),GrHabenGS(973,983,1903,1900,9653,9913),GrHabenGS(974,984,1904,1900,9654,9914),GrHabenGS(975,985,1905,1900,9655,9915),GrHabenGS(976,986,1906,1900,9656,9916),GrHabenGS(977,987,1907,1900,9657,9917),GrHabenGS(978,988,1908,1900,9658,9918),GrHabenGS(979,989,1909,1900,9659,9919),GrHabenGS(980,990,1910,1900,9660,9920),GrHabenGS(981,991,1911,1900,9661,9921),GrHabenGS(982,992,1912,1900,9662,9922),GrHabenGS(983,993,1913,1900,9663,9923),GrHabenGS(984,994,1914,1900,9664,9924),GrHabenGS(985,995,1915,1900,9665,9925),GrHabenGS(986,996,1916,1900,9666,9926),GrHabenGS(987,997,1917,1900,9667,9927),GrHabenGS(988,998,1918,1900,9668,9928),GrHabenGS(989,999,1919,1900,9669,9929),GrHabenGS(990,1000,1920,1900,9670,9930),GrHabenGS(991,1001,1921,1900,9671,9931),GrHabenGS(992,1002,1922,1900,9672,9932),GrHabenGS(993,1003,1923,1900,9673,9933),GrHabenGS(994,1004,1924,1900,9674,9934),GrHabenGS(995,1005,1925,1900,9675,9935),GrHabenGS(996,1006,1926,1900,9676,9936),GrHabenGS(997,1007,1927,1900,9677,9937),GrHabenGS(998,1008,1928,1900,9678,9938),GrHabenGS(999,1009,1929,1900,9679,9939),GrHabenGS(1000,1010,1930,1900,9680,9940),GrHabenGS(1001,1011,1931,1900,9681,9941),GrHabenGS(1002,1012,1932,1900,9682,9942),GrHabenGS(1003,1013,1933,1900,9683,9943),GrHabenGS(1004,1014,1934,1900,9684,9944),GrHabenGS(1005,1015,1935,1900,9685,9945),GrHabenGS(1006,1016,1936,1900,9686,9946),GrHabenGS(1007,1017,1937,1900,9687,9947),GrHabenGS(1008,1018,1938,1900,9688,9948),GrHabenGS(1009,1019,1939,1900,9689,9949),GrHabenGS(1010,1020,1940,1900,9690,9950),GrHabenGS(1011,1021,1941,1900,9691,9951),GrHabenGS(1012,1022,1942,1900,9692,9952),GrHabenGS(1013,1023,1943,1900,9693,9953),GrHabenGS(1014,1024,1944,1900,9694,9954),GrHabenGS(1015,1025,1945,1900,9695,9955),GrHabenGS(1016,1026,1946,1900,9696,9956),GrHabenGS(1017,1027,1947,1900,9697,9957),GrHabenGS(1018,1028,1948,1900,9698,9958),GrHabenGS(1019,1029,1949,1900,9699,9959),GrHabenGS(1020,1030,1950,1900,9700,9960),GrHabenGS(1021,1031,1951,1900,9701,9961),GrHabenGS(1022,1032,1952,1900,9702,9962),GrHabenGS(1023,1033,1953,1900,9703,9963),GrHabenGS(1024,1034,1954,1900,9704,9964),GrHabenGS(1025,1035,1955,1900,9705,9965),GrHabenGS(1026,1036,1956,1900,9706,9966),GrHabenGS(1027,1037,1957,1900,9707,9967),GrHabenGS(1028,1038,1958,1900,9708,9968),GrHabenGS(1029,1039,1959,1900,9709,9969),GrHabenGS(1030,1040,1960,1900,9710,9970),GrHabenGS(1031,1041,1961,1900,9711,9971),GrHabenGS(1032,1042,1962,1900,9712,9972),GrHabenGS(1033,1043,1963,1900,9713,9973),GrHabenGS(1034,1044,1964,1900,9714,9974),GrHabenGS(1035,1045,1965,1900,9715,9975),GrHabenGS(1036,1046,1966,1900,9716,9976),GrHabenGS(1037,1047,1967,1900,9717,9977),GrHabenGS(1038,1048,1968,1900,9718,9978),GrHabenGS(1039,1049,1969,1900,9719,9979),GrHabenGS(1040,1050,1970,1900,9720,9980),GrHabenGS(1041,1051,1971,1900,9721,9981),GrHabenGS(1042,1052,1972,1900,9722,9982),GrHabenGS(1043,1053,1973,1900,9723,9983),GrHabenGS(1044,1054,1974,1900,9724,9984),GrHabenGS(1045,1055,1975,1900,9725,9985),GrHabenGS(1046,1056,1976,1900,9726,9986),GrHabenGS(1047,1057,1977,1900,9727,9987),GrHabenGS(1048,1058,1978,1900,9728,9988),GrHabenGS(1049,1059,1979,1900,9729,9989),GrHabenGS(1050,1060,1980,1900,9730,9990),GrHabenGS(1051,1061,1981,1900,9731,9991),GrHabenGS(1052,1062,1982,1900,9732,9992),GrHabenGS(1053,1063,1983,1900,9733,9993),GrHabenGS(1054,1064,1984,1900,9734,9994),GrHabenGS(1055,1065,1985,1900,9735,9995),GrHabenGS(1	

Positionsbezeichnung	Konten alt	Konten neu
	7,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837), GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838), GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)	,1886,1896,9556,9566,9576,9586,9816,9826,9836), GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837), GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838), GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(9920), GrSollGS(9921), GrSollGS(9922), GrSollGS(9923), GrSollGS(9924), GrSollGS(9925), GrSollGS(9926), GrSollGS(9927), GrSollGS(9928), GrSollGS(9929)	GrSollGS(9314,9334 ,9920), GrSollGS(9921), GrSollGS(9922), GrSollGS(9923), GrSollGS(9924), GrSollGS(9925), GrSollGS(9926), GrSollGS(9927), GrSollGS(9928), GrSollGS(9929)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890,9550,9560,9570,9580,9810,9820,9830), GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831), GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832), GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833), GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834), GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835), GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836), GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837), GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838), GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839), GrSollGS(9920), GrSollGS(9921), GrSollGS(9922), GrSollGS(9923), GrSollGS(9924), GrSollGS(9925), GrSollGS(9926), GrSollGS(9927), GrSollGS(9928), GrSollGS	- (GrHabenGS(870,880,1800,1810,1820,1830,1840,1850,1860,1870,1880,1890, 9306,9310,9311,9312,9313,9315,9316,9317,9318,9319,9330,9331,9332,9333,9335,9336,9337,9338,9339 ,9550,9560,9570,9580,9810,9820,9830), GrHabenGS(871,881,1801,1811,1821,1831,1841,1851,1861,1871,1881,1891,9551,9561,9571,9581,9811,9821,9831), GrHabenGS(872,882,1802,1812,1822,1832,1842,1852,1862,1872,1882,1892,9552,9562,9572,9582,9812,9822,9832), GrHabenGS(873,883,1803,1813,1823,1833,1843,1853,1863,1873,1883,1893,9553,9563,9573,9583,9813,9823,9833), GrHabenGS(874,884,1804,1814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,1824,1834,1844,1854,1864,1874,1884,1894,9554,9564,9574,9584,9814,9824,9834), GrHabenGS(875,885,1805,1815,1825,1835,1845,1855,1865,1875,1885,1895,9555,9565,9575,9585,9815,9825,9835), GrHabenGS(876,886,1806,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,1816,1826,1836,1846,1856,1866,1876,1886,1896,9556,9566,9576,9586,9816,9826,9836), GrHabenGS(877,887,1807,1817,1827,1837,1847,1857,1867,1877,1887,1897,9557,9567,9577,9587,9817,9827,9837), GrHabenGS(878,888,1808,1818,1828,1838,1848,1858,1868,1878,1888,1898,9558,9568,9578,9588,9818,9828,9838), GrHabenGS(879,889,1809,1819,1829,1839,1849,1859,1869,1879,1889,1899,9559,9569,9579,9589,9819,9829,9839), GrSollGS(9920), GrSollGS(9921), GrSollGS(9922), GrSollGS(9923), GrSollGS(9924), GrSollGS(9925), GrSollGS(9926), GrSollGS(9927), GrSollGS(9928), GrSollGS

Positionsbezeichnung	Konten alt	Konten neu
	(9929))	IGS(9922),GrSollIGS(9923),GrSol IGS(9924),GrSollIGS(9925),GrSol IGS(9926),GrSollIGS(9927),GrSol IGS(9928),GrSollIGS(9929))
Kapitalanteile Kommanditisten	GrHabenGS(900,910,9400,9410, 9420,9430,9440,9450,9460,9470 ,9480,9490,9500,9510,9780,984 0,9850),GrHabenGS(901,911,94 01,9411,9421,9431,9441,9451,9 461,9471,9481,9491,9501,9511, 9781,9841,9851),GrHabenGS(90 2,912,9402,9412,9422,9432,944 2,9452,9462,9472,9482,9492,95 02,9512,9782,9842,9852),GrHab enGS(903,913,9403,9413,9423, 9433,9443,9453,9463,9473,9483 ,9493,9503,9513,9783,9843,985 3),GrHabenGS(904,914,9404,94 14,9424,9434,9444,9454,9464,9 474,9484,9494,9504,9514,9784, 9844,9854),GrHabenGS(905,915 ,9405,9415,9425,9435,9445,945 5,9465,9475,9485,9495,9505,95 15,9785,9845,9855),GrHabenGS (906,916,9406,9416,9426,9436,9 446,9456,9466,9476,9486,9496, 9506,9516,9786,9846,9856),GrH abenGS(907,917,9407,9417,942 7,9437,9447,9457,9467,9477,94 87,9497,9507,9517,9787,9847,9 857),GrHabenGS(908,918,9408, 9418,9428,9438,9448,9458,9468 ,9478,9488,9498,9508,9518,978 8,9848,9858),GrHabenGS(909,9 19,9409,9419,9429,9439,9449,9 459,9469,9479,9489,9499,9509, 9519,9789,9849,9859)	GrHabenGS(900,910, 9301,9302, 9303,9304,9305,9307,9308,9309 ,9320,9321,9322,9323,9325,932 6,9327,9328,9329,9340,9341,93 42,9343,9345,9346,9347,9348,9 400,9410,9420,9430,9440,9450, 9460,9470,9480,9490,9500,9510 ,9780,9840,9850),GrHabenGS(9 01,911,9401,9411,9421,9431,94 41,9451,9461,9471,9481,9491,9 501,9511,9781,9841,9851),GrHa benGS(902,912,9402,9412,9422 ,9432,9442,9452,9462,9472,948 2,9492,9502,9512,9782,9842,98 52),GrHabenGS(903,913,9403,9 413,9423,9433,9443,9453,9463, 9473,9483,9493,9503,9513,9783 ,9843,9853),GrHabenGS(904,91 4,9404,9414,9424,9434,9444,94 54,9464,9474,9484,9494,9504,9 514,9784,9844,9854),GrHabenG S(905,915,9405,9415,9425,9435 ,9445,9455,9465,9475,9485,949 5,9505,9515,9785,9845,9855),Gr HabenGS(906,916,9406,9416,94 26,9436,9446,9456,9466,9476,9 486,9496,9506,9516,9786,9846, 9856),GrHabenGS(907,917,9407 ,9417,9427,9437,9447,9457,946 7,9477,9487,9497,9507,9517,97 87,9847,9857),GrHabenGS(908, 918,9408,9418,9428,9438,9448, 9458,9468,9478,9488,9498,9508 ,9518,9788,9848,9858),GrHaben GS(909,919,9409,9419,9429,94 39,9449,9459,9469,9479,9489,9 499,9509,9519,9789,9849,9859)
./. nicht eingeforderte ausstehende Einlagen	GrSollIGS(9940),GrSollIGS(9941), GrSollIGS(9942),GrSollIGS(9943), GrSollIGS(9944),GrSollIGS(9945), GrSollIGS(9946),GrSollIGS(9947), GrSollIGS(9948),GrSollIGS(9949)	GrSollIGS(9324,9344 ,9940),GrSo llIGS(9941),GrSollIGS(9942),GrSo llIGS(9943),GrSollIGS(9944),GrSo llIGS(9945),GrSollIGS(9946),GrSo llIGS(9947),GrSollIGS(9948),GrSo llIGS(9949)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(900,910,9400,9410 ,9420,9430,9440,9450,9460,947 0,9480,9490,9500,9510,9780,98 40,9850),GrHabenGS(901,911,9 401,9411,9421,9431,9441,9451, 9461,9471,9481,9491,9501,9511 ,9781,9841,9851),GrHabenGS(9 02,912,9402,9412,9422,9432,94 42,9452,9462,9472,9482,9492,9 502,9512,9782,9842,9852),GrHa benGS(903,913,9403,9413,9423 ,9433,9443,9453,9463,9473,948 3,9493,9503,9513,9783,9843,98	- (GrHabenGS(900,910, 9301,9302 ,9303,9304,9305,9307,9308,930 ,9320,9321,9322,9323,9325,93 26,9327,9328,9329,9340,9341,9 342,9343,9345,9346,9347,9348, 9400,9410,9420,9430,9440,9450 ,9460,9470,9480,9490,9500,951 0,9780,9840,9850),GrHabenGS(901,911,9401,9411,9421,9431,9 441,9451,9461,9471,9481,9491, 9501,9511,9781,9841,9851),GrH abenGS(902,912,9402,9412,942 2,9432,9442,9452,9462,9472,94

Positionsbezeichnung	Konten alt	Konten neu
	53),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))	82,9492,9502,9512,9782,9842,9852),GrHabenGS(903,913,9403,9413,9423,9433,9443,9453,9463,9473,9483,9493,9503,9513,9783,9843,9853),GrHabenGS(904,914,9404,9414,9424,9434,9444,9454,9464,9474,9484,9494,9504,9514,9784,9844,9854),GrHabenGS(905,915,9405,9415,9425,9435,9445,9455,9465,9475,9485,9495,9505,9515,9785,9845,9855),GrHabenGS(906,916,9406,9416,9426,9436,9446,9456,9466,9476,9486,9496,9506,9516,9786,9846,9856),GrHabenGS(907,917,9407,9417,9427,9437,9447,9457,9467,9477,9487,9497,9507,9517,9787,9847,9857),GrHabenGS(908,918,9408,9418,9428,9438,9448,9458,9468,9478,9488,9498,9508,9518,9788,9848,9858),GrHabenGS(909,919,9409,9419,9429,9439,9449,9459,9469,9479,9489,9499,9509,9519,9789,9849,9859),GrSollGS(9940),GrSollGS(9941),GrSollGS(9942),GrSollGS(9943),GrSollGS(9944),GrSollGS(9945),GrSollGS(9946),GrSollGS(9947),GrSollGS(9948),GrSollGS(9949))
Haben(849:859),987:989	Haben(849:859),987:989	Haben(849:859),987:989, 9802,9804
Gewinnvortrag	860:868	860:868, 9803,9805
Steuerrückstellungen	Haben(955:963,1760:1766)	Haben(955: 960,962 :963,1760:1766)
sonstige Rückstellungen	GrHaben(967,1354),Haben(964:966,970:979)	GrHaben(967,1354),Haben(961 ,964:966,970:979)
entfällt: davon eigenkapitalersetzende Gesellschafterdarlehen (unter: andere Verbindlichkeiten gegenüber Gesellschafter)	Haben(9250:9258)	
Saldo Klasse 9	GrHaben(9000:9294,9300:9399,9800:9809,9887:9919,9970:9979,9984:9999)	GrHaben(9000:9294,9300, 9349 :9399,9800: 9801,9806 :9809,9887:9919,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1380,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,2495:2496,2745,2795:2796,2869:2899),Haben(800:839,840:848,869),Haben(9860:9879,9883,9884,9297:9299,9920:9959),Haben(3000,3010,3020,3030:3100,3110,3200:3300,3400,3410:3499,3500,3510,3800:3849,3900:	Haben(1:499,505:508,520:599,980:986,992:995,1000:1099),Haben(1327:1353,1355:1356,1376:1379,1380,1381:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,2495:2496,2745,2795:2796,2869:2899),Haben(800:839,840:848,869),Haben(9860:9879,9883,9884,9297:9299, 9314,9324,9334,9344 ,9920:9959),Haben(3000,3010,3020,3030:3100,3110,3200:3300,3400,3410:3499,3500,3

Positionsbezeichnung	Konten alt	Konten neu
	3939)	510,3800:3849,3900:3939)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	2798	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2859	2798,2840
aus anderen Gewinnrücklagen	2799:2839	2799:2839,2841:2859
entfällt: in die Rücklage für aktivierte eigene Anteile	2498	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2489	2480,2498
in andere Gewinnrücklagen	2499	2481:2489,2499

2.4 Kontenrahmen McD

2.4.1 KR03/04/51/McD - Bilanz - Personengesellschaft (Gültig ab 01.2015)

2.4.1.1 Dichte E. Personengesellschaft, erweiterte Gliederung HGB (KG) (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- P A S S I V A -		
nicht verteilter Jahreserfolg		Gewinn
Bilanzgewinn / Bilanzverlust	Gewinn	Gewinn,960000:977999,979000:979999

2.4.2 KR03/04/51/McD - Bilanz - Personengesellschaft, KapCoRiLiG (Gültig ab 01.2015)

2.4.2.1 Dichte E. Personengesellschaft, erweiterte Gliederung, GKV (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(172200:172999)	Haben(172200:172799)
durch Verluste entstandenes negatives Kapital (unter: Kapitalanteile Komplementäre)	GrSolIGS(87000,88000,180000,181000,182000,183000,184000,185000,186000,187000,188000,189000,955000,956000,957000,958000,981000,982000,983000), GrSolIGS(87001,88001,180001,181001,182001,183001,184001,185001,186001,187001,188001,189001,955001,956001,957001,958001,981001,982001,983001), GrSolIGS(87002,88002,180002,181002,182002,183002,184002,185002,186002,187002,188002,189002,955002,956002,957002,958002,981002,982002,983002), GrSolIGS(87003,88003,180003,181003,182003,183003,184003,185003,186003,187003,188003,	GrSolIGS(87000,88000,180000,181000,182000,183000,184000,185000,186000,187000,188000,189000,914600,915000,915100,915200,915300,915500,915600,915700,915800,915900,917000,917100,917200,917300,917500,917600,917700,917800,917900,955000,956000,957000,958000,981000,982000,983000), GrSolIGS(87001,88001,180001,181001,182001,183001,184001,185001,186001,187001,188001,189001,955001,956001,957001,958001,981001,982001,983001), GrSolIGS(87002,88002,180002,181002,182002,183002,184002,185002,186002,187002,188002,189002,955002,956002,957002,958002,981002,982002,983002), GrSolIGS(87003,88003,180003,181003,182003,183003,184003,185003,186003,187003,188003,

Positionsbezeichnung	Konten alt	Konten neu
	189003,955003,956003,957003,958003,981003,982003,983003),GrSollGS(87004,88004,180004,181004,182004,183004,184004,185004,186004,187004,188004,189004,955004,956004,957004,958004,981004,982004,983004),GrSollGS(87005,88005,180005,181005,182005,183005,184005,185005,186005,187005,188005,189005,955005,956005,957005,958005,981005,982005,983005),GrSollGS(87006,88006,180006,181006,182006,183006,184006,185006,186006,187006,188006,189006,955006,956006,957006,958006,981006,982006,983006),GrSollGS(87007,88007,180007,181007,182007,183007,184007,185007,186007,187007,188007,189007,955007,956007,957007,958007,981007,982007,983007),GrSollGS(87008,88008,180008,181008,182008,183008,184008,185008,186008,187008,188008,189008,955008,956008,957008,958008,981008,982008,983008),GrSollGS(87009,88009,180009,181009,182009,183009,184009,185009,186009,187009,188009,189009,955009,956009,957009,958009,981009,982009,983009),Haben(988500:988599)	955002,956002,957002,958002,981002,982002,983002),GrSollGS(87003,88003,180003,181003,182003,183003,184003,185003,186003,187003,188003,189003,955003,956003,957003,958003,981003,982003,983003),GrSollGS(87004,88004,180004,181004,182004,183004,184004,185004,186004,187004,188004,189004,955004,956004,957004,958004,981004,982004,983004),GrSollGS(87005,88005,180005,181005,182005,183005,184005,185005,186005,187005,188005,189005,955005,956005,957005,958005,981005,982005,983005),GrSollGS(87006,88006,180006,181006,182006,183006,184006,185006,186006,187006,188006,189006,955006,956006,957006,958006,981006,982006,983006),GrSollGS(87007,88007,180007,181007,182007,183007,184007,185007,186007,187007,188007,189007,955007,956007,957007,958007,981007,982007,983007),GrSollGS(87008,88008,180008,181008,182008,183008,184008,185008,186008,187008,188008,189008,955008,956008,957008,958008,981008,982008,983008),GrSollGS(87009,88009,180009,181009,182009,183009,184009,185009,186009,187009,188009,189009,955009,956009,957009,958009,981009,982009,983009),Haben(988500:988599)
durch Verluste entstandenes negatives Kapital (unter: Kapitalanteile Kommanditisten)	GrSollGS(90000,91000,940000,941000,942000,943000,944000,945000,946000,947000,948000,949000,950000,951000,978000,984000,985000),GrSollGS(90001,91001,940001,941001,942001,943001,944001,945001,946001,947001,948001,949001,950001,951001,978001,984001,985001),GrSollGS(90002,91002,940002,941002,942002,943002,944002,945002,946002,947002,948002,949002,950002,951002,978002,984002,985002),GrSollGS(90003,91003,940003,941003,942003,943003,944003,945003,946003,947003,948003,949003,950003,951003,978003,984003,985003),GrSollGS(90004,91004,940004,941004,942004,943004,944004,945004,946004,947004,948004,949004,950004,951004,978004,984004,985004),GrSollGS(90005,91005,940005,941005,942005,	GrSollGS(90000,91000,914100,914200,914300,914400,914500,914700,914800,914900,916000,916100,916200,916300,916500,916600,916700,916800,916900,918000,918100,918200,918300,918500,918600,918700,918800,940000,941000,942000,943000,944000,945000,946000,947000,948000,949000,950000,951000,978000,984000,985000),GrSollGS(90001,91001,940001,941001,942001,943001,944001,945001,946001,947001,948001,949001,950001,951001,978001,984001,985001),GrSollGS(90002,91002,940002,941002,942002,943002,944002,945002,946002,947002,948002,949002,950002,951002,978002,984002,985002),GrSollGS(90003,91003,940003,941003,942003,943003,944003,945003,946003,947003,948003,949003,950003,951003,978003,984003,985003,

Positionsbezeichnung	Konten alt	Konten neu
	943005,944005,945005,946005, 947005,948005,949005,950005, 951005,978005,984005,985005), GrSollGS(90006,91006,940006, 941006,942006,943006,944006, 945006,946006,947006,948006, 949006,950006,951006,978006, 984006,985006),GrSollGS(9000 7,91007,940007,941007,942007, 943007,944007,945007,946007, 947007,948007,949007,950007, 951007,978007,984007,985007), GrSollGS(90008,91008,940008, 941008,942008,943008,944008, 945008,946008,947008,948008, 949008,950008,951008,978008, 984008,985008),GrSollGS(9000 9,91009,940009,941009,942009, 943009,944009,945009,946009, 947009,948009,949009,950009, 951009,978009,984009,985009), Haben(988600:988699)	985003),GrSollGS(90004,91004, 940004,941004,942004,943004, 944004,945004,946004,947004, 948004,949004,950004,951004, 978004,984004,985004),GrSollG S(90005,91005,940005,941005, 942005,943005,944005,945005, 946005,947005,948005,949005, 950005,951005,978005,984005, 985005),GrSollGS(90006,91006, 940006,941006,942006,943006, 944006,945006,946006,947006, 948006,949006,950006,951006, 978006,984006,985006),GrSollG S(90007,91007,940007,941007, 942007,943007,944007,945007, 946007,947007,948007,949007, 950007,951007,978007,984007, 985007),GrSollGS(90008,91008, 940008,941008,942008,943008, 944008,945008,946008,947008, 948008,949008,950008,951008, 978008,984008,985008),GrSollG S(90009,91009,940009,941009, 942009,943009,944009,945009, 946009,947009,948009,949009, 950009,951009,978009,984009, 985009), Haben(988600:988699)
Saldo Klasse 9	GrSoll(900000:929199,930000:9 39999,980000:980999,988700:9 91999,997000:997999,998400:9 99999)	GrSoll(900000:914099,918900:9 29199,930000:939999,980000:9 80199,980600:980999,988700:9 91999,997000:997999,998400:9 99999)
Sonstige Aktiva	Soll(500:999,60000:62999,73000 :79899,80000:83999,93000:9509 9,95200:96699,96800:97999,990 00:99599,99600:99999,147800:1 47999),Soll(148800:148999,166 000:166999,168000:170899,171 000:174099,174600:175399,175 800:175899,179300:179399,179 500:179999,248500:248999,249 500:249699,274500:274599,279 500:279699,285000:285999,286 900:288999,498400:498499),Soll (84000:85999,86900:86999,1498 00:149899,134500:134799,9880 00:988299,988500:988599,9886 00:988699,929500:929999)	Soll(500:999,60000:62999,73000 :79899,80000:83999,93000:9509 9,95200:96699,96800:97999,990 00:99599,99600:99999,147800:1 47999),Soll(148800:148999,166 000:166999,168000:170899,171 000:172799,173000:174099,174 600:175399,175800:175899,179 300:179399,179500:179999,248 500:248999,249500:249699,274 500:274599,279500:279699,285 000:285999,286900:288999,498 400:498499),Soll(84000:85999,8 6900:86999,149800:149899,134 500:134799,988000:988299,988 500:988599,988600:988699,929 500:929999)
- P A S S I V A -		
Kapitalanteile Komplementäre	GrHabenGS(87000,88000,18000 0,181000,182000,183000,18400 0,185000,186000,187000,18800 0,189000,955000,956000,95700 0,958000,981000,982000,98300 0),GrHabenGS(87001,88001,180 001,181001,182001,183001,184 001,185001,186001,187001,188	GrHabenGS(87000,88000,18000 0,181000,182000,183000,18400 0,185000,186000,187000,18800 0,189000,914600,915000,91510 0,915200,915300,915500,91560 0,915700,915800,915900,91700 0,917100,917200,917300,91750 0,917600,917700,917800,91790

Positionsbezeichnung	Konten alt	Konten neu
	001,189001,955001,956001,957001,958001,981001,982001,983001),GrHabenGS(87002,88002,180002,181002,182002,183002,184002,185002,186002,187002,188002,189002,955002,956002,957002,958002,981002,982002,983002),GrHabenGS(87003,88003,180003,181003,182003,183003,184003,185003,186003,187003,188003,189003,955003,956003,957003,958003,981003,982003,983003),GrHabenGS(87004,88004,180004,181004,182004,183004,184004,185004,186004,187004,188004,189004,955004,956004,957004,958004,981004,982004,983004),GrHabenGS(87005,88005,180005,181005,182005,183005,184005,185005,186005,187005,188005,189005,955005,956005,957005,958005,981005,982005,983005),GrHabenGS(87006,88006,180006,181006,182006,183006,184006,185006,186006,187006,188006,189006,955006,956006,957006,958006,981006,982006,983006),GrHabenGS(87007,88007,180007,181007,182007,183007,184007,185007,186007,187007,188007,189007,955007,956007,957007,958007,981007,982007,983007),GrHabenGS(87008,88008,180008,181008,182008,183008,184008,185008,186008,187008,188008,189008,955008,956008,957008,958008,981008,982008,983008),GrHabenGS(87009,88009,180009,181009,182009,183009,184009,185009,186009,187009,188009,189009,955009,956009,957009,958009,981009,982009,983009)	0,955000,956000,957000,958000,981000,982000,983000),GrHabenGS(87001,88001,180001,181001,182001,183001,184001,185001,186001,187001,188001,189001,955001,956001,957001,958001,981001,982001,983001),GrHabenGS(87002,88002,180002,181002,182002,183002,184002,185002,186002,187002,188002,189002,955002,956002,957002,958002,981002,982002,983002),GrHabenGS(87003,88003,180003,181003,182003,183003,184003,185003,186003,187003,188003,189003,955003,956003,957003,958003,981003,982003,983003),GrHabenGS(87004,88004,180004,181004,182004,183004,184004,185004,186004,187004,188004,189004,955004,956004,957004,958004,981004,982004,983004),GrHabenGS(87005,88005,180005,181005,182005,183005,184005,185005,186005,187005,188005,189005,955005,956005,957005,958005,981005,982005,983005),GrHabenGS(87006,88006,180006,181006,182006,183006,184006,185006,186006,187006,188006,189006,955006,956006,957006,958006,981006,982006,983006),GrHabenGS(87007,88007,180007,181007,182007,183007,184007,185007,186007,187007,188007,189007,955007,956007,957007,958007,981007,982007,983007),GrHabenGS(87008,88008,180008,181008,182008,183008,184008,185008,186008,187008,188008,189008,955008,956008,957008,958008,981008,982008,983008),GrHabenGS(87009,88009,180009,181009,182009,183009,184009,185009,186009,187009,188009,189009,955009,956009,957009,958009,981009,982009,983009)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(992000),GrSollGS(992001),GrSollGS(992002),GrSollGS(992003),GrSollGS(992004),GrSollGS(992005),GrSollGS(992006),GrSollGS(992007),GrSollGS(992008),GrSollGS(992009)	GrSollGS(915400,917400,992000),GrSollGS(992001),GrSollGS(992002),GrSollGS(992003),GrSollGS(992004),GrSollGS(992005),GrSollGS(992006),GrSollGS(992007),GrSollGS(992008),GrSollGS(992009)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(87000,88000,180000,181000,182000,183000,184000,185000,186000,187000,188000,189000,955000,956000,957000,958000,981000,982000,983000)	- (GrHabenGS(87000,88000,180000,181000,182000,183000,184000,185000,186000,187000,188000,189000,914600,915000,915100,915200,915300,915500,915600)

Positionsbezeichnung	Konten alt	Konten neu
	00),GrHabenGS(87001,88001,18 0001,181001,182001,183001,18 4001,185001,186001,187001,18 8001,189001,955001,956001,95 7001,958001,981001,982001,98 3001),GrHabenGS(87002,88002, 180002,181002,182002,183002, 184002,185002,186002,187002, 188002,189002,955002,956002, 957002,958002,981002,982002, 983002),GrHabenGS(87003,880 03,180003,181003,182003,1830 03,184003,185003,186003,1870 03,188003,189003,955003,9560 03,957003,958003,981003,9820 03,983003),GrHabenGS(87004,8 8004,180004,181004,182004,18 3004,184004,185004,186004,18 7004,188004,189004,955004,95 6004,957004,958004,981004,98 2004,983004),GrHabenGS(8700 5,88005,180005,181005,182005, 183005,184005,185005,186005, 187005,188005,189005,955005, 956005,957005,958005,981005, 982005,983005),GrHabenGS(87 006,88006,180006,181006,1820 06,183006,184006,185006,1860 06,187006,188006,189006,9550 06,956006,957006,958006,9810 06,982006,983006),GrHabenGS(87007,88007,180007,181007,18 2007,183007,184007,185007,18 6007,187007,188007,189007,95 5007,956007,957007,958007,98 1007,982007,983007),GrHaben GS(87008,88008,180008,18100 8,182008,183008,184008,18500 8,186008,187008,188008,18900 8,955008,956008,957008,95800 8,981008,982008,983008),GrHa benGS(87009,88009,180009,18 1009,182009,183009,184009,18 5009,186009,187009,188009,18 9009,955009,956009,957009,95 8009,981009,982009,983009),Gr SollGS(992000),GrSollGS(99200 1),GrSollGS(992002),GrSollGS(9 92003),GrSollGS(992004),GrSoll GS(992005),GrSollGS(992006), GrSollGS(992007),GrSollGS(992 008),GrSollGS(992009))	00,915700,915800,915900,9170 00,917100,917200,917300,9175 00,917600,917700,917800,9179 00,955000,956000,957000,9580 00,981000,982000,983000),GrH abenGS(87001,88001,180001,1 81001,182001,183001,184001,1 85001,186001,187001,188001,1 89001,955001,956001,957001,9 58001,981001,982001,983001), GrHabenGS(87002,88002,18000 2,181002,182002,183002,18400 2,185002,186002,187002,18800 2,189002,955002,956002,95700 2,958002,981002,982002,98300 2),GrHabenGS(87003,88003,180 03,181003,182003,183003,184 003,185003,186003,187003,188 003,189003,955003,956003,957 003,958003,981003,982003,983 003),GrHabenGS(87004,88004,1 80004,181004,182004,183004,1 84004,185004,186004,187004,1 88004,189004,955004,956004,9 57004,958004,981004,982004,9 83004),GrHabenGS(87005,8800 5,180005,181005,182005,18300 5,184005,185005,186005,18700 5,188005,189005,955005,95600 5,957005,958005,981005,98200 5,983005),GrHabenGS(87006,88 006,180006,181006,182006,183 006,184006,185006,186006,187 006,188006,189006,955006,956 006,957006,958006,981006,982 006,983006),GrHabenGS(87007, 88007,180007,181007,182007,1 83007,184007,185007,186007,1 87007,188007,189007,955007,9 56007,957007,958007,981007,9 82007,983007),GrHabenGS(870 08,88008,180008,181008,18200 8,183008,184008,185008,18600 8,187008,188008,189008,95500 8,956008,957008,958008,98100 8,982008,983008),GrHabenGS(8 7009,88009,180009,181009,182 009,183009,184009,185009,186 009,187009,188009,189009,955 009,956009,957009,958009,981 009,982009,983009),GrSollGS(9 15400,917400,992000),GrSollG S(992001),GrSollGS(992002),Gr SollGS(992003),GrSollGS(99200 4),GrSollGS(992005),GrSollGS(9 92006),GrSollGS(992007),GrSoll GS(992008),GrSollGS(992009))
Kapitalanteile Kommanditisten	GrHabenGS(90000,91000,94000 0,941000,942000,943000,94400 0,945000,946000,947000,94800 0,949000,950000,951000,97800 0,984000,985000),GrHabenGS(9	GrHabenGS(90000,91000,91410 0,914200,914300,914400,91450 0,914700,914800,914900,91600 0,916100,916200,916300,91650 0,916600,916700,916800,91690

Positionsbezeichnung	Konten alt	Konten neu
	0001,91001,940001,941001,942001,943001,944001,945001,946001,947001,948001,949001,950001,951001,978001,984001,985001),GrHabenGS(90002,91002,94002,941002,942002,943002,944002,945002,946002,947002,948002,949002,950002,951002,978002,984002,985002),GrHabenGS(90003,91003,940003,941003,942003,943003,944003,945003,946003,947003,948003,949003,950003,951003,978003,984003,985003),GrHabenGS(90004,91004,940004,941004,942004,943004,944004,945004,946004,947004,948004,949004,950004,951004,978004,984004,985004),GrHabenGS(90005,91005,940005,941005,942005,943005,944005,945005,946005,947005,948005,949005,950005,951005,978005,984005,985005),GrHabenGS(90006,91006,940006,941006,942006,943006,944006,945006,946006,947006,948006,949006,950006,951006,978006,984006,985006),GrHabenGS(90007,91007,940007,941007,942007,943007,944007,945007,946007,947007,948007,949007,950007,951007,978007,984007,985007),GrHabenGS(90008,91008,940008,941008,942008,943008,944008,945008,946008,947008,948008,949008,950008,951008,978008,984008,985008),GrHabenGS(90009,91009,940009,941009,942009,943009,944009,945009,946009,947009,948009,949009,950009,951009,978009,984009,985009)	0,918000,918100,918200,918300,918500,918600,918700,918800,940000,941000,942000,943000,944000,945000,946000,947000,948000,949000,950000,951000,978000,984000,985000),GrHabenGS(90001,91001,940001,941001,942001,943001,944001,945001,946001,947001,948001,949001,950001,951001,978001,984001,985001),GrHabenGS(90002,91002,940002,941002,942002,943002,944002,945002,946002,947002,948002,949002,950002,951002,978002,984002,985002),GrHabenGS(90003,91003,940003,941003,942003,943003,944003,945003,946003,947003,948003,949003,950003,951003,978003,984003,985003),GrHabenGS(90004,91004,940004,941004,942004,943004,944004,945004,946004,947004,948004,949004,950004,951004,978004,984004,985004),GrHabenGS(90005,91005,940005,941005,942005,943005,944005,945005,946005,947005,948005,949005,950005,951005,978005,984005,985005),GrHabenGS(90006,91006,940006,941006,942006,943006,944006,945006,946006,947006,948006,949006,950006,951006,978006,984006,985006),GrHabenGS(90007,91007,940007,941007,942007,943007,944007,945007,946007,947007,948007,949007,950007,951007,978007,984007,985007),GrHabenGS(90008,91008,940008,941008,942008,943008,944008,945008,946008,947008,948008,949008,950008,951008,978008,984008,985008),GrHabenGS(90009,91009,940009,941009,942009,943009,944009,945009,946009,947009,948009,949009,950009,951009,978009,984009,985009)
./. nicht eingeforderte ausstehende Einlagen	GrSollGS(994000),GrSollGS(994001),GrSollGS(994002),GrSollGS(994003),GrSollGS(994004),GrSollGS(994005),GrSollGS(994006),GrSollGS(994007),GrSollGS(994008),GrSollGS(994009)	GrSollGS(916400:916499,918400:918499,994000),GrSollGS(994001),GrSollGS(994002),GrSollGS(994003),GrSollGS(994004),GrSollGS(994005),GrSollGS(994006),GrSollGS(994007),GrSollGS(994008),GrSollGS(994009)
= Kapitalanteile abzüglich nicht eingeforderte bedungene Einlagen	- (GrHabenGS(90000,91000,94000,941000,942000,943000,94400,945000,946000,947000,94800,949000,950000,951000,97800,984000,985000),GrHabenGS(	- (GrHabenGS(90000,91000,914100,914200,914300,914400,914500,914700,914800,914900,91600,916100,916200,916300,916500,916600,916700,916800,9169

Positionsbezeichnung	Konten alt	Konten neu
	90001,91001,940001,941001,942001,943001,944001,945001,946001,947001,948001,949001,950001,951001,978001,984001,985001),GrHabenGS(90002,91002,940002,941002,942002,943002,944002,945002,946002,947002,948002,949002,950002,951002,978002,984002,985002),GrHabenGS(90003,91003,940003,941003,942003,943003,944003,945003,946003,947003,948003,949003,950003,951003,978003,984003,985003),GrHabenGS(90004,91004,940004,941004,942004,943004,944004,945004,946004,947004,948004,949004,950004,951004,978004,984004,985004),GrHabenGS(90005,91005,940005,941005,942005,943005,944005,945005,946005,947005,948005,949005,950005,951005,978005,984005,985005),GrHabenGS(90006,91006,940006,941006,942006,943006,944006,945006,946006,947006,948006,949006,950006,951006,978006,984006,985006),GrHabenGS(90007,91007,940007,941007,942007,943007,944007,945007,946007,947007,948007,949007,950007,951007,978007,984007,985007),GrHabenGS(90008,91008,940008,941008,942008,943008,944008,945008,946008,947008,948008,949008,950008,951008,978008,984008,985008),GrHabenGS(90009,91009,940009,941009,942009,943009,944009,945009,946009,947009,948009,949009,950009,951009,978009,984009,985009),GrSollGS(994000),GrSollGS(994001),GrSollGS(994002),GrSollGS(994003),GrSollGS(994004),GrSollGS(994005),GrSollGS(994006),GrSollGS(994007),GrSollGS(994008),GrSollGS(994009))	00,918000,918100,918200,918300,918500,918600,918700,918800,940000,941000,942000,943000,944000,945000,946000,947000,948000,949000,950000,951000,978000,984000,985000),GrHabenGS(90001,91001,940001,941001,942001,943001,944001,945001,946001,947001,948001,949001,950001,951001,978001,984001,985001),GrHabenGS(90002,91002,940002,941002,942002,943002,944002,945002,946002,947002,948002,949002,950002,951002,978002,984002,985002),GrHabenGS(90003,91003,940003,941003,942003,943003,944003,945003,946003,947003,948003,949003,950003,951003,978003,984003,985003),GrHabenGS(90004,91004,940004,941004,942004,943004,944004,945004,946004,947004,948004,949004,950004,951004,978004,984004,985004),GrHabenGS(90005,91005,940005,941005,942005,943005,944005,945005,946005,947005,948005,949005,950005,951005,978005,984005,985005),GrHabenGS(90006,91006,940006,941006,942006,943006,944006,945006,946006,947006,948006,949006,950006,951006,978006,984006,985006),GrHabenGS(90007,91007,940007,941007,942007,943007,944007,945007,946007,947007,948007,949007,950007,951007,978007,984007,985007),GrHabenGS(90008,91008,940008,941008,942008,943008,944008,945008,946008,947008,948008,949008,950008,951008,978008,984008,985008),GrHabenGS(90009,91009,940009,941009,942009,943009,944009,945009,946009,947009,948009,949009,950009,951009,978009,984009,985009),GrSollGS(994000),GrSollGS(994001),GrSollGS(994002),GrSollGS(994003),GrSollGS(994004),GrSollGS(994005),GrSollGS(994006),GrSollGS(994007),GrSollGS(994008),GrSollGS(994009))
Rücklagen	Haben(84900:84999,85100:85199,85300:85999),98700:98999	Haben(84900:84999,85100:85199,85300:85999),98700:98999,980200:980299,980400:980499
Gewinnvortrag	86000:86899	86000:86899,980300:980399,980500:980599
Steuerrückstellungen	Haben(95500:96399,176000:176	Haben(95500:96099,96200:9639

Positionsbezeichnung	Konten alt	Konten neu
	699)	9,176000:176699)
sonstige Rückstellungen	GrHaben(96700:96799,135400:135499),Haben(96400:96699,97000:97999)	GrHaben(96700:96799,135400:135499),Haben(96100:96199 ,96400:96699,97000:97999)
entfällt: davon eigenkapitalersetzende Gesellschafterdarlehen	Haben(925000:925899)	
sonstige Verbindlichkeiten	Soll(149900:149999,159300:159399),Haben(76000:79899,130000:130999,136000:137299,138000:138099,139000:146999,154800:154899,159000:159299,169100:169499,170000:170999,173000:175399,175500:175700,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),79900:79999,175400:175499,176700:176899,929300:929499,996100:996199	Soll(149900:149999,159300:159399),Haben(76000:79899,130000:130999,136000:137299,138000:138099,139000:146999,154800:154899,159000:159299,169100:169499,170000:170999,173000:175399,175500:175700,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),79900:79999,9,172800:172999,175400:175499,176700:176899,929300:929499,996100:996199
davon aus Steuern	Haben(154800:154899,173600:173999,174100:174199,174600:174799,174900:174999,179700:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),175400:175499,176700:176899	Haben(154800:154899,173600:173999,174100:174199,174600:174799,174900:174999,179700:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499), 172800:172999 ,175400:175499,176700:176899
davon mit einer Restlaufzeit bis zu einem Jahr	Soll(149900:149999,159300:159399),Haben(76000:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,154800:154899,159000:159299,169100:169499,170000:170199,170400:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),175400:175499,176700:176899,929300:929499,996100:996199	Soll(149900:149999,159300:159399),Haben(76000:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,154800:154899,159000:159299,169100:169499,170000:170199,170400:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499), 172800:172999 ,175400:175499,176700:176899,929300:929499,996100:996199
Saldo Klasse 9	GrHaben(900000:929199,930000:939999,980000:980999,988700:991999,997000:997999,998400:999999)	GrHaben(900000: 914099,918900 :929199,930000:939999,980000: 980199,980600 :980999,988700:991999,997000:997999,998400:999999)
Sonstige Passiva	Haben(100:49999,50500:50899,52000:59999,98000:98699,99200:99599,100000:109999),Haben(132700:135399,135500:135699,137600:137899,138100:138399,150000:152799,153000:154199,154300:154799,154900:155599,	Haben(100:49999,50500:50899,52000:59999,98000:98699,99200:99599,100000:109999),Haben(132700:135399,135500:135699,137600:137899,138100:138399,150000:152799,153000:154199,154300:154799,154900:155599,

Positionsbezeichnung	Konten alt	Konten neu
	159300:159399,175800:175899,248500:248999,249500:249699,274500:274599,279500:279699,285000:285999,286900:288999,397000:398999,498400:498499),Haben(700000:799999,80000:83999,84000:84899,85000:85099,85200:85299,86900:86999),Haben(986000:987999,988300:988499,929700:929999,992000:995999)	159300:159399,175800:175899,248500:248999,249500:249699,274500:274599,279500:279699,285000:285999,286900:288999,397000:398999,498400:498499),Haben(700000:799999,80000:83999,84000:84899,85000:85099,85200:85299,86900:86999),Haben(915400:915499,916400:916499,917400:917499,918400:918499,986000:987999,988300:988499,929700:929999,992000:995999)
- G u V -		
entfällt: aus der Rücklage für aktivierte eigene Anteile	279800:279899	
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	284000:284999	279800:279899,284000:284099
aus anderen Gewinnrücklagen	279900:283999	279900:283999,284100:284999
entfällt: in die Rücklage für aktivierte eigene Anteile	249800:249899	
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	248000:248499	248000:248099,249800:249899
in andere Gewinnrücklagen	249900:249999	248100:248499,249900:249999