

tse:nit |

Hinweise Rewe Stammdaten



Wolters Kluwer

Version 1/2016

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1 BWA-Rahmen-Änderungen ab 2015

Im Zuge der nachträglichen Einführung von Konten (bereits geliefert) für die neue Kapitalkontenentwicklung sind auch die BWA-Rahmen im Bereich Bewegungsbilanzwerte angepasst worden.

1.1 Kontenrahmen KR03

1.1.1 KR03/04/51/96 - BWA

1.1.1.1 Dichten B+C

Positionsbezeichnung	Konten alt	Konten neu
Kapital	5:9,800:829,860:929,9297:9299,9810:9859,9920:9929,9940:9949	5:9,800:829,860:929, 9141,9146:9149,9170:9188 ,9297:9299, 9805 ,9810:9859,9920:9929,9940:9949
Rücklagen	840:859,987:989,9880:9882	840:859,987:989, 9804 ,9880:9882
Summe Mittelverwendung	Soll(gewinn),Soll(1:49),Soll(50:499,992:995),Soll(500:599),Soll(3970:3989,7000:7999),Soll(1000:1294,9962:9963),Soll(1327:1329,1340:1349),Soll(996:999,1300:1309,1330:1339,1400:1499,1593,9960),Soll(830:839,1310:1326,1350:1353,1355:1356,1360:1399,1500:1527,1530:1544,1547:1555,1590:1591,1594:1599,9860:9879,9930:9939,9950:9959,9965:9969),Soll(1600:1659,1793:1794,9292,9964),Soll(1660:1664,1680:1690),Soll(700:799,1592,1665:1679,1691:1753,1755:1759,1792,1795:1799,1900:1999,9293:9294,9961),Soll(600:699,1295:1299),Soll(1528:1529,1545:1546,1556:1589,1754,1760:1791,1794),Soll(950:986,990:991,1354,1357:1359),Soll(930:949),Soll(9295:9296),Soll(800:829,860:929,9297:9299,9810:9859,9920:9929,9940:9949),Soll(1800:1899,9400:9499),Soll(840:859,9880:9882)	Soll(gewinn),Soll(1:49),Soll(50:499,992:995),Soll(500:599),Soll(3970:3989,7000:7999),Soll(1000:1294,9962:9963),Soll(1327:1329,1340:1349),Soll(996:999,1300:1309,1330:1339,1400:1499,1593,9960),Soll(830:839,1310:1326,1350:1353,1355:1356,1360:1399,1500:1527,1530:1544,1547:1555,1590:1591,1594:1599,9860:9879,9930:9939,9950:9959,9965:9969),Soll(1600:1659,1793:1794,9292,9964),Soll(1660:1664,1680:1690),Soll(700:799,1592,1665:1679,1691:1753,1755:1759,1792,1795:1799,1900:1999,9293:9294,9961),Soll(600:699,1295:1299),Soll(1528:1529,1545:1546,1556:1589,1754,1760:1791,1794),Soll(950:986,990:991,1354,1357:1359),Soll(930:949),Soll(9295:9296),Soll(800:829,860:929, 9141,9146:9149,9170:9188 ,9297:9299, 9805 ,9810:9859,9920:9929,9940:9949),Soll(1800:1899,9400:9499),Soll(840:859, 9804 ,9880:9882)
Summe Mittelherkunft	Haben(gewinn),Haben(1:49),Haben(50:499,992:995),Haben(500:599),Haben(3970:3989,7000:7999),Haben(1000:1294,9962:9963),Haben(1327:1329,1340:1349),Haben(996:999,1300:1309,1330:1339,1400:1499,1593,9960),Haben(830:839,1310:1326,1350:1353,1355:1356,1360:1399,1500:1527,1530:1544,1547:1555,1590:1591,1594:1599,9860:9879,9930:9939,9950:9959,9965:9969),Haben(1600:1659,1793:1794,9292,9964),Haben(1660:1664,1680:1690),Haben(700:799,1592,1665:1679,1691:1753,1755:1759,1792,1795	Haben(gewinn),Haben(1:49),Haben(50:499,992:995),Haben(500:599),Haben(3970:3989,7000:7999),Haben(1000:1294,9962:9963),Haben(1327:1329,1340:1349),Haben(996:999,1300:1309,1330:1339,1400:1499,1593,9960),Haben(830:839,1310:1326,1350:1353,1355:1356,1360:1399,1500:1527,1530:1544,1547:1555,1590:1591,1594:1599,9860:9879,9930:9939,9950:9959,9965:9969),Haben(1600:1659,1793:1794,9292,9964),Haben(1660:1664,1680:1690),Haben(700:799,1592,1665:1679,1691:1753,1755:1759,1792,1795

	:1799,1900:1999,9293:9294,9961),Haben(600:699,1295:1299),Haben(1528:1529,1545:1546,1556:1589,1754,1760:1791,1794),Haben(950:986,990:991,1354,1357:1359),Haben(930:949),Haben(9295:9296),Haben(800:829,860:929,9297:9299,9810:9859,9920:9929,9940:9949),Haben(1800:1899,9400:9499),Haben(840:859,9880:9882)	:1799,1900:1999,9293:9294,9961),Haben(600:699,1295:1299),Haben(1528:1529,1545:1546,1556:1589,1754,1760:1791,1794),Haben(950:986,990:991,1354,1357:1359),Haben(930:949),Haben(9295:9296),Haben(800:829,860:929,9141,9146:9149,9170:9188,9297:9299,9810:9859,9920:9929,9805,9940:9949),Haben(1800:1899,9400:9499),Haben(840:859,9804,9880:9882)
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1.2 Kontenrahmen KR04

1.2.1 KR03/04/51/96 - BWA

1.2.1.1 Dichten B+C

Positionsbezeichnung	Konten alt	Konten neu
Kapital	1:59,70:79,90:94,2000:2099,2900:2919,2970:2979,9297:9299,9810:9859	1:59,70:79,90:94,2000:2099,2900:2919,2970:2979,9141,9146:9149,9170:9188,9297:9299,9805,9810:9859
Rücklagen	2920:2969,9880:9882	2920:2969,9804,9880:9882
Summe Mittelverwendung	Soll(Gewinn),Soll(95:199),Soll(200:799,3950:3999),Soll(800:999),Soll(1000:1179),Soll(1600:1894,9962:9963),Soll(1500:1549),Soll(1200:1259,1270:1279,1290:1297,1495:1497,1550:1599,9960),Soll(60:69,80:89,1180:1189,1260:1269,1280:1289,1298:1373,1375,1378:1380,1382,1390:1395,1427:1430,1434:1435,1440:1479,1485:1494,1498:1499,9860:9879,9965:9969),Soll(3300:3349,3420:3449,3470:3499,3695:3699,9292,9964),Soll(3350:3399),Soll(1190:1199,1374,3250:3299,3400:3419,3450:3469,3500:3694,3700:3799,2500:2899,9293:9294,9961),Soll(1895:1899,3100:3249),Soll(1376:1377,1396:1399,1400:1426,1430:1433,1436:1439,1480:1484,3800:3899),Soll(1381,1383:1389,1900:1999,3000:3099,3900:3949),Soll(2980:2999),Soll(9295:9296),Soll(1:59,70:79,90:94,2000:2099,2900:2919,2970:2979,9297:9299,9810:9859),Soll(2100:2499,9400:9499),Soll(2920:2969,9880:9882)	Soll(Gewinn),Soll(95:199),Soll(200:799,3950:3999),Soll(800:999),Soll(1000:1179),Soll(1600:1894,9962:9963),Soll(1500:1549),Soll(1200:1259,1270:1279,1290:1297,1495:1497,1550:1599,9960),Soll(60:69,80:89,1180:1189,1260:1269,1280:1289,1298:1373,1375,1378:1380,1382,1390:1395,1427:1430,1434:1435,1440:1479,1485:1494,1498:1499,9860:9879,9965:9969),Soll(3300:3349,3420:3449,3470:3499,3695:3699,9292,9964),Soll(3350:3399),Soll(1190:1199,1374,3250:3299,3400:3419,3450:3469,3500:3694,3700:3799,2500:2899,9293:9294,9961),Soll(1895:1899,3100:3249),Soll(1376:1377,1396:1399,1400:1426,1430:1433,1436:1439,1480:1484,3800:3899),Soll(1381,1383:1389,1900:1999,3000:3099,3900:3949),Soll(2980:2999),Soll(9295:9296),Soll(1:59,70:79,90:94,2000:2099,2900:2919,2970:2979,9141,9146:9149,9170:9188,9297:9299,9805,9810:9859),Soll(2100:2499,9400:9499),Soll(2920:2969,9804,9880:9882)
Summe Mittelherkunft	Haben(Gewinn),Haben(95:199),Haben(200:799,3950:3999),Haben(800:999),Haben(1000:1179),Haben(1600:1894,9962:9963),Haben(1500:1549),Haben(1200:1259,1270:1279,1290:1297,1495:1497,1550:1599,9960),Haben(60:69,80:89,1180:1189,1260:1269,1280:1289,1298:1373,1375,1378:	Haben(Gewinn),Haben(95:199),Haben(200:799,3950:3999),Haben(800:999),Haben(1000:1179),Haben(1600:1894,9962:9963),Haben(1500:1549),Haben(1200:1259,1270:1279,1290:1297,1495:1497,1550:1599,9960),Haben(60:69,80:89,1180:1189,1260:1269,1280:1289,1298:1373,1375,1378:

	1380,1382,1390:1395,1427:1430 ,1434:1435,1440:1479,1485:149 4,1498:1499,9860:9879,9965:99 69),Haben(3300:3349,3420:3449 ,3470:3499,3695:3699,9292,996 4),Haben(3350:3399),Haben(119 0:1199,1374,3250:3299,3400:34 19,3450:3469,3500:3694,3700:3 799,2500:2899,9293:9294,9961), Haben(1895:1899,3100:3249),H aben(1376:1377,1396:1399,1400 :1426,1430:1433,1436:1439,148 0:1484,3800:3899),Haben(1381, 1383:1389,1900:1999,3000:3099 ,3900:3949),Haben(2980:2999), Haben(9295:9296),Haben(1:59,7 0:79,90:94,2000:2099,2900:2919 ,2970:2979,9297:9299,9810:985 9),Haben(2100:2499,9400:9499), Haben(2920:2969,9880:9882)	1380,1382,1390:1395,1427:1430 ,1434:1435,1440:1479,1485:149 4,1498:1499,9860:9879,9965:99 69),Haben(3300:3349,3420:3449 ,3470:3499,3695:3699,9292,996 4),Haben(3350:3399),Haben(119 0:1199,1374,3250:3299,3400:34 19,3450:3469,3500:3694,3700:3 799,2500:2899,9293:9294,9961), Haben(1895:1899,3100:3249),H aben(1376:1377,1396:1399,1400 :1426,1430:1433,1436:1439,148 0:1484,3800:3899),Haben(1381, 1383:1389,1900:1999,3000:3099 ,3900:3949),Haben(2980:2999), Haben(9295:9296),Haben(1:59,7 0:79,90:94,2000:2099,2900:2919 ,2970:2979,9141,9146:9149,917 0:9188,9297:9299,9805,9810:98 59),Haben(2100:2499,9400:9499 ,Haben(2920:2969,9804,9880:9 882)
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1.3 Kontenrahmen KR51 KFZ-Branche

1.3.1 KR03/04/51/96 - BWA ab 2015

1.3.1.1 Dichte C

Positionsbezeichnung	Konten alt	Konten neu
Vorräte	3000:3959,6870:6929	3000:3939,6870:6929
Kapital	800:829,860:919,9297:9299,981 0:9859,9920:9929,9940:9949	800:829,860:919,9297:9299,930 1,9306:9309,9330:9348,9805,98 10:9859,9920:9929,9940:9949
Rücklagen	840:859,987:989,9880:9882	840:859,987:989,9804,9880:988 2
Summe Mittelverwendung	Soll(gewinn),Soll(1:49),Soll(50:4 99,992:995),Soll(500:599),Soll(3 000:3959,6870:6905,6929),Soll(1000:1294,9962:9963),Soll(1327 :1329,1340:1349),Soll(996:999,1 300:1309,1330:1339,1400:1499, 1593,9960),Soll(830:839,1310:1 326,1350:1353,1355:1356,1360: 1399,1500:1527,1530:1544,1547 :1555,1590:1591,1594:1599,986 0:9879,9930:9939,9950:9959,99 65:9969),Soll(1600:1659,1793,9 964),Soll(1660:1664,1680:1694), Soll(700:799,890:899,920:929,16 65:1679,1695:1753,1755:1759,1 792,1794,1796:1797,1900:1999, 6930:6999,9961),Soll(600:699,1 295:1299),Soll(1528:1529,1545: 1546,1556:1589,1754,1760:1791 ,1795,1798:1799),Soll(950:986,9 90:991,1354,1357:1359),Soll(93 0:949),Soll(9295:9296),Soll(800: 829,860:919,9297:9299,9810:98 59,9920:9929,9940:9949),Soll(1 800:1899,9400:9499),Soll(840:8	Soll(gewinn),Soll(1:49),Soll(50:4 99,992:995),Soll(500:599),Soll(3 000:3939,6870:6905,6929),Soll(1000:1294,9962:9963),Soll(1327 :1329,1340:1349),Soll(996:999,1 300:1309,1330:1339,1400:1499, 1593,9960),Soll(830:839,1310:1 326,1350:1353,1355:1356,1360: 1399,1500:1527,1530:1544,1547 :1555,1590:1591,1594:1599,986 0:9879,9930:9939,9950:9959,99 65:9969),Soll(1600:1659,1793,9 964),Soll(1660:1664,1680:1694), Soll(700:799,890:899,920:929,16 65:1679,1695:1753,1755:1759,1 792,1794,1796:1797,1900:1999, 6930:6999,9961),Soll(600:699,1 295:1299),Soll(1528:1529,1545: 1546,1556:1589,1754,1760:1791 ,1795,1798:1799),Soll(950:986,9 90:991,1354,1357:1359),Soll(93 0:949),Soll(9295:9296),Soll(800: 829,860:919,9297:9299,9301,93 06:9309,9330:9348,9805,9810:9 859,9920:9929,9940:9949),Soll(1800:1899,9400:9499),Soll(840:

	59,987:989,9880:9882)	859,987:989,9804,9880:9882)
Summe Mittelherkunft	Haben(gewinn),Haben(1:49),Haben(50:499,992:995),Haben(500:599),Haben(3000:3959,6870:6905,6929),Haben(1000:1294,9962:9963),Haben(1327:1329,1340:1349),Haben(996:999,1300:1309,1330:1339,1400:1499,1593,9960),Haben(830:839,1310:1326,1350:1353,1355:1356,1360:1399,1500:1527,1530:1544,1547:1555,1590:1591,1594:1599,9860:9879,9930:9939,9950:9959,9965:9969),Haben(1600:1659,1793,9964),Haben(1660:1664,1680:1694),Haben(700:799,890:899,920:929,1665:1679,1695:1753,1755:1759,1792,1794,1796:1797,1900:1999,6930:6999,9961),Haben(600:699,1295:1299),Haben(1528:1529,1545:1546,1556:1589,1754,1760:1791,1795,1798:1799),Haben(950:986,990:991,1354,1357:1359),Haben(930:949),Haben(9295:9296),Haben(800:829,860:919,9297:9299,9810:9859,9920:9929,9940:9949),Haben(1800:1899,9400:9499),Haben(840:859,987:989,9880:9882)	Haben(gewinn),Haben(1:49),Haben(50:499,992:995),Haben(500:599),Haben(3000:3939,6870:6905,6929),Haben(1000:1294,9962:9963),Haben(1327:1329,1340:1349),Haben(996:999,1300:1309,1330:1339,1400:1499,1593,9960),Haben(830:839,1310:1326,1350:1353,1355:1356,1360:1399,1500:1527,1530:1544,1547:1555,1590:1591,1594:1599,9860:9879,9930:9939,9950:9959,9965:9969),Haben(1600:1659,1793,9964),Haben(1660:1664,1680:1694),Haben(700:799,890:899,920:929,1665:1679,1695:1753,1755:1759,1792,1794,1796:1797,1900:1999,6930:6999,9961),Haben(600:699,1295:1299),Haben(1528:1529,1545:1546,1556:1589,1754,1760:1791,1795,1798:1799),Haben(950:986,990:991,1354,1357:1359),Haben(930:949),Haben(9295:9296),Haben(800:829,860:919,9297:9299,9301,9306,9309,9330:9348,9805,9810:9859,9920:9929,9940:9949),Haben(1800:1899,9400:9499),Haben(840:859,987:989,9804,9880:9882)

1.4 Kontenrahmen KR570 Hotel/Gaststätten (KR03)

1.4.1 KR570/571 - BWA - Hotel/Gaststätten - Standard

1.4.1.1 Dichten A-C

Positionsbezeichnung	Konten alt	Konten neu
Sonstige Verbindlichkeiten	JVZ(70000:79999,89000:89999,92000:92999,159200:159299,166500:167999,169100:175399,175500:175999,179200:179299,179500:179699,190000:199999,929300:929499,996100:996199)	JVZ(70000:79999,89000:89999,92000:92999,159200:159299,166500:167999,169100:172799,173000:175399,175500:175999,179200:179299,179500:179699,190000:199999,929300:929499,996100:996199)
Vorsteuer / Umsatzsteuer	JVZ(152800:152999,154500:154699,155600:158999,175400:175499,176000:179199,179400:179499,179700:179999)	JVZ(152800:152999,154500:154699,155600:158999,172800:172999,175400:175499,176000:179199,179400:179499,179700:179999)
Kapital	JVZ(500:999,80000:82999,86000:88999,90000:91999,929700:929999,981000:985999,992000:992999,994000:994999)	JVZ(500:999,80000:82999,86000:88999,90000:91999,914100:914199,914600:914999,917000:918899,929700:929999,980500:980599,981000:985999,992000:992999,994000:994999)
Rücklagen	JVZ(84000:85999,98700:98999,988000:988299)	JVZ(84000:85999,98700:98999,980400:980499,988000:988299)
Summe Mittelverwendung (Dichte A)	JVZSoll(Gewinn,100:499,1000:4999,5000:49999,99200:99599,50000:59999,700000:713999,397000:398999,714000:799999,1000	JVZSoll(Gewinn,100:499,1000:4999,5000:49999,99200:99599,50000:59999,700000:713999,397000:398999,714000:799999,1000

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Summe Mittelherkunft (Dichte A)	JVZHaben(Gewinn,100:499,100 0:4999,5000:49999,99200:99599 ,50000:59999,700000:713999,39 7000:398999,714000:799999,10 0000:129499,996200:996399,13 2700:132999,134000:134999,99 600:99999,130000:130999,1330 00:133999,140000:149999,1593 00:159399,996000:996099,8300 0:83999,131000:132699,135000: 135399,135500:135699,136000: 139999,150000:152799,153000: 154499,154700:155599,159000: 159199,159400:159999,986000: 987999,993000:993999,995000: 995999,996500:996999,160000: 165999,179300:179399,929200: 929299,996400:996499,166000: 166499,168000:169099,70000:7 9999,89000:89999,92000:92999, 159200:159299,166500:167999, 169100:175399,175500:175999, 179200:179299,179500:179699, 190000:199999,929300:929499, 996100:996199,60000:69999,12 9500:129999,152800:152999,15 4500:154699,155600:158999,17	JVZHaben(Gewinn,100:499,100 0:4999,5000:49999,99200:99599 ,50000:59999,700000:713999,39 7000:398999,714000:799999,10 0000:129499,996200:996399,13 2700:132999,134000:134999,99 600:99999,130000:130999,1330 00:133999,140000:149999,1593 00:159399,996000:996099,8300 0:83999,131000:132699,135000: 135399,135500:135699,136000: 139999,150000:152799,153000: 154499,154700:155599,159000: 159199,159400:159999,986000: 987999,993000:993999,995000: 995999,996500:996999,160000: 165999,179300:179399,929200: 929299,996400:996499,166000: 166499,168000:169099,70000:7 9999,89000:89999,92000:92999, 159200:159299,166500:167999, 169100:172799,173000:175399, 175500:175999,179200:179299, 179500:179699,190000:199999, 929300:929499,996100:996199, 60000:69999,129500:129999,15 2800:152999,154500:154699,15

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Summe Mittelverwendung (Dichte B)	JVZSoll(Gewinn,100:499,1000:4999,5000:49999,99200:99599,50000:59999,700000:713999,397000:398999,714000:799999,100000:129499,996200:996399,132700:132999,134000:134999,99600:99999,130000:130999,133000:133999,140000:149999,159300:159399,996000:996099,83000:83999,131000:132699,135000:135399,135500:135699,136000:139999,150000:152799,153000:154499,154700:155599,159000:159199,159400:159999,986000:987999,993000:993999,995000:995999,996500:996999,160000:165999,179300:179399,929200:929299,996400:996499,166000:166499,168000:169099,70000:79999,89000:89999,92000:92999,159200:159299,166500:167999,169100:175399,175500:175999,179200:179299,179500:179699,190000:199999,929300:929499,996100:996199,60000:69999,129500:129999,152800:152999,154500:154699,155600:158999,175400:175499,176000:179199,179400:179499,179700:179999,95000:98699,99000:99199,135400:135499,135700:135999,93000:94999,929500:929699,500:999,80000:82999,86000:88999,90000:91999,929700:929999,981000:985999,992000:992999,994000:994999,180000:189999,940000:949999,84000:85999,98700:98999,988000:988299)	JVZSoll(Gewinn,100:499,1000:4999,5000:49999,99200:99599,50000:59999,700000:713999,397000:398999,714000:799999,100000:129499,996200:996399,132700:132999,134000:134999,99600:99999,130000:130999,133000:133999,140000:149999,159300:159399,996000:996099,83000:83999,131000:132699,135000:135399,135500:135699,136000:139999,150000:152799,153000:154499,154700:155599,159000:159199,159400:159999,986000:987999,993000:993999,995000:995999,996500:996999,160000:165999,179300:179399,929200:929299,996400:996499,166000:166499,168000:169099,70000:79999,89000:89999,92000:92999,159200:159299,166500:167999,169100:172799,173000:175399,175500:175999,179200:179299,179500:179699,190000:199999,929300:929499,996100:996199,60000:69999,129500:129999,152800:152999,154500:154699,155600:158999,172800:172999,175400:175499,176000:179199,179400:179499,179700:179999,95000:98699,99000:99199,135400:135499,135700:135999,93000:94999,929500:929699,500:999,80000:82999,86000:88999,90000:91999,914100:914199,914600:914999,917000:918899,929700:929999,980500:980599,981000:985999,992000:992999,994000:994999,180000:189999,940000:949999,84000:85999,98700:98999,980400:980499,988000:988299)
Summe Mittelherkunft (Dichte B)	JVZHaben(Gewinn,100:499,1000:4999,5000:49999,99200:99599,50000:59999,700000:713999,397000:398999,714000:799999,100000:129499,996200:996399,132700:132999,134000:134999,99600:99999,130000:130999,133000:133999,140000:149999,159300:159399,996000:996099,83000:83999,131000:132699,135000:135399,135500:135699,136000:139999,150000:152799,153000:154499,154700:155599,159000:159199,159400:159999,986000:987999,993000:993999,995000:995999,996500:996999,160000:165999,179300:179399,929200:929299,996400:996499,166000:166499,168000:169099,70000:79999,89000:89999,92000:92999,159200:159299,166500:167999,169100:175399,175500:175999,179200:179299,179500:179699,190000:199999,929300:929499,996100:996199,60000:69999,129500:129999,152800:152999,154500:154699,155600:158999,175400:175499,176000:179199,179400:179499,179700:179999,95000:98699,99000:99199,135400:135499,135700:135999,93000:94999,929500:929699,500:999,80000:82999,86000:88999,90000:91999,929700:929999,981000:985999,992000:992999,994000:994999,180000:189999,940000:949999,84000:85999,98700:98999,988000:988299)	JVZHaben(Gewinn,100:499,1000:4999,5000:49999,99200:99599,50000:59999,700000:713999,397000:398999,714000:799999,100000:129499,996200:996399,132700:132999,134000:134999,99600:99999,130000:130999,133000:133999,140000:149999,159300:159399,996000:996099,83000:83999,131000:132699,135000:135399,135500:135699,136000:139999,150000:152799,153000:154499,154700:155599,159000:159199,159400:159999,986000:987999,993000:993999,995000:995999,996500:996999,160000:165999,179300:179399,929200:929299,996400:996499,166000:166499,168000:169099,70000:79999,89000:89999,92000:92999,159200:159299,166500:167999,169100:172799,173000:175399,175500:175999,179200:179299,179500:179699,190000:199999,929300:929499,996100:996199,60000:69999,129500:129999,152800:152999,154500:154699,155600:158999,172800:172999,175400:175499,176000:179199,179400:179499,179700:179999,95000:98699,99000:99199,135400:135499,135700:135999,93000:94999,929500:929699,500:999,80000:82999,86000:88999,90000:91999,914100:914199,914600:914999,917000:918899,929700:929999,980500:980599,981000:985999,992000:992999,994000:994999,180000:189999,940000:949999,84000:85999,98700:98999,980400:980499,988000:988299)

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Summe Mittelverwendung (Dichte C)	JVZSoll(Gewinn,100:499,1000:4 999,5000:49999,99200:99599,50 000:59999,700000:713999,3970 00:398999,714000:799999,1000 00:129499,996200:996399,1327 00:132999,134000:134999,9960 0:99999,130000:130999,133000: 133999,140000:149999,159300: 159399,996000:996099,83000:8 3999,131000:132699,135000:13 5399,135500:135699,136000:13 9999,150000:152799,153000:15 4499,154700:155599,159000:15 9199,159400:159999,986000:98 7999,993000:993999,995000:99 5999,996500:996999,160000:16 5999,179300:179399,929200:92 9299,996400:996499,166000:16 6499,168000:169099,70000:799 99,89000:89999,92000:92999,15 9200:159299,166500:167999,16 9100:175399,175500:175999,17 9200:179299,179500:179699,19 0000:199999,929300:929499,99 6100:996199,60000:69999,1295 00:129999,152800:152999,1545 00:154699,155600:158999,1754 00:175499,176000:179199,1794 00:179499,179700:179999,9500 0:98699,99000:99199,135400:13 5499,135700:135999,93000:949 99,929500:929699,500:999,8000	JVZSoll(Gewinn,100:499,1000:4 999,5000:49999,99200:99599,50 000:59999,700000:713999,3970 00:398999,714000:799999,1000 00:129499,996200:996399,1327 00:132999,134000:134999,9960 0:99999,130000:130999,133000: 133999,140000:149999,159300: 159399,996000:996099,83000:8 3999,131000:132699,135000:13 5399,135500:135699,136000:13 9999,150000:152799,153000:15 4499,154700:155599,159000:15 9199,159400:159999,986000:98 7999,993000:993999,995000:99 5999,996500:996999,160000:16 5999,179300:179399,929200:92 9299,996400:996499,166000:16 6499,168000:169099,70000:799 99,89000:89999,92000:92999,15 9200:159299,166500:167999,16 9100:172799,173000:175399,17 5500:175999,179200:179299,17 9500:179699,190000:199999,92 9300:929499,996100:996199,60 000:69999,129500:129999,1528 00:152999,154500:154699,1556 00:158999,172800:172999,1754 00:175499,176000:179199,1794 00:179499,179700:179999,9500 0:98699,99000:99199,135400:13 5499,135700:135999,93000:949

	0:82999,86000:88999,90000:919 99,929700:929999,981000:9859 99,992000:992999,994000:9949 99,180000:189999,940000:9499 99,84000:85999,98700:98999,98 8000:988299)	99,929500:929699,500:999,8000 0:82999,86000:88999,90000:919 99,914100:914199,914600:9149 99,917000:918899,929700:9299 99,980500:980599,981000:9859 99,992000:992999,994000:9949 99,180000:189999,940000:9499 99,84000:85999,98700:98999, 980400:980499,988000:988299)
Summe Mittelherkunft (Dichte C)	JVZHaben(Gewinn,100:499,100 0:4999,5000:49999,99200:99599 ,50000:59999,700000:713999,39 7000:398999,714000:799999,10 0000:129499,996200:996399,13 2700:132999,134000:134999,99 600:99999,130000:130999,1330 00:133999,140000:149999,1593 00:159399,996000:996099,8300 0:83999,131000:132699,135000: 135399,135500:135699,136000: 139999,150000:152799,153000: 154499,154700:155599,159000: 159199,159400:159999,986000: 987999,993000:993999,995000: 995999,996500:996999,160000: 165999,179300:179399,929200: 929299,996400:996499,166000: 166499,168000:169099,70000:7 9999,89000:89999,92000:92999, 159200:159299,166500:167999, 169100:175399,175500:175999, 179200:179299,179500:179699, 190000:199999,929300:929499, 996100:996199,60000:69999,12 9500:129999,152800:152999,15 4500:154699,155600:158999,17 5400:175499,176000:179199,17 9400:179499,179700:179999,95 000:98699,99000:99199,135400: 135499,135700:135999,93000:9 4999,929500:929699,500:999,80 000:82999,86000:88999,90000:9 1999,929700:929999,981000:98 5999,992000:992999,994000:99 4999,180000:189999,940000:94 9999,84000:85999,98700:98999, 988000:988299)	JVZHaben(Gewinn,100:499,100 0:4999,5000:49999,99200:99599 ,50000:59999,700000:713999,39 7000:398999,714000:799999,10 0000:129499,996200:996399,13 2700:132999,134000:134999,99 600:99999,130000:130999,1330 00:133999,140000:149999,1593 00:159399,996000:996099,8300 0:83999,131000:132699,135000: 135399,135500:135699,136000: 139999,150000:152799,153000: 154499,154700:155599,159000: 159199,159400:159999,986000: 987999,993000:993999,995000: 995999,996500:996999,160000: 165999,179300:179399,929200: 929299,996400:996499,166000: 166499,168000:169099,70000:7 9999,89000:89999,92000:92999, 159200:159299,166500:167999, 169100:172799,173000:175399, 175500:175999,179200:179299, 179500:179699,190000:199999, 929300:929499,996100:996199, 60000:69999,129500:129999,15 2800:152999,154500:154699,15 5600:158999,172800:172999,17 5400:175499,176000:179199,17 9400:179499,179700:179999,95 000:98699,99000:99199,135400: 135499,135700:135999,93000:9 4999,929500:929699,500:999,80 000:82999,86000:88999,90000:9 1999,914100:914199,914600:91 4999,917000:918899,929700:92 9999,980500:980599,981000:98 5999,992000:992999,994000:99 4999,180000:189999,940000:94 9999,84000:85999,98700:98999, 980400:980499,988000:988299)

1.4.1.2 Dichten D-F

Positionsbezeichnung	Konten alt	Konten neu
+ Eigenmittelmehrung	GrHabenJVZ(500:999,80000:838 99,87000:88999,90000:91999,92 9500:929699,981000:982999,98 4000:984999,992000:995999),18 7000:187999,189000:189999,94 7000:947999,949000:949999	GrHabenJVZ(500:999,80000:838 99,87000:88999,90000:91999,91 4100:914199,917000:918899,92 9500:929699,980400:980599,98 1000:982999,984000:984999,99 2000:995999),187000:187999,18 9000:189999,947000:947999,94 9000:949999
- Sonst. Eigenmittelminderung	GrSollJVZ(500:999,80000:83899	GrSollJVZ(500:999,80000:83899

	,87000:88999,90000:91999,929500:929699,981000:982999,984000:984999,992000:995999),180000:180999,182000:186999,188000:188999,940000:940999,942000:946999,948000:948999	,87000:88999,90000:91999, 914100:914199,917000:918899 ,929500:929699, 980400:980599 ,981000:982999,984000:984999,992000:995999),180000:180999,182000:186999,188000:188999,940000:940999,942000:946999,948000:948999
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1.5 Kontenrahmen KR571 Hotel/Gaststätten (KR04)

1.5.1 KR570/571 - BWA - Hotel/Gaststätten - Standard

1.5.1.1 Dichten A-C

Positionsbezeichnung	Konten alt	Konten neu
Sonstige Verbindlichkeiten	JVZ(119000:119999,137400:137499,202000:202999,207000:207999,250000:289999,325000:329999,340000:341999,345000:346999,350000:369499,370000:379999,929300:929499,996100:996199)	JVZ(119000:119999,137400:137499,202000:202999,207000:207999,250000:289999,325000:329999,340000:341999,345000:346999,350000:369499,370000:37 799 ,929300:929499,996100:996199)
Vorsteuer / Umsatzsteuer	JVZ(137600:137799,139600:142699,143100:143399,143600:143999,148000:148499, 380000 :389999)	JVZ(137600:137799,139600:142699,143100:143399,143600:143999,148000:148499, 379800 :389999)
Kapital	JVZ(100:5999,7000:7999,9000:9499,200000:201999,203000:206999,208000:209999,290000:291999,297000:297999,929700:929999,981000:985999)	JVZ(100:5999,7000:7999,9000:9499,200000:201999,203000:206999,208000:209999,290000:291999,297000:297999, 914100:914199,914600:914999,917000:918899 ,929700:929999, 980500:980599 ,981000:985999)
Rücklagen	JVZ(292000:296999,988000:988299)	JVZ(292000:296999, 980400:980499 ,988000:988299)
Summe Mittelverwendung (Dichte A)	JVZSoll(Gewinn,9500:19999,20000:79999,395000:399999,80000:99999,104000:113999,100000:103999,114000:117999,160000:189499,996200:996399,150000:154999,120000:125999,127000:127999,129000:129799,149500:149799,155000:159999,996000:996099,6000:6999,8000:8999,118000:118999,126000:126999,128000:128999,129800:137399,137500:137599,137800:138099,138200:138299,139000:139599,142700:143099,143400:143599,144000:147999,148500:149499,149800:149999,986000:987999,996500:996999,330000:334999,342000:344999,347000:349999,369500:369999,929200:929299,996400:996499,335000:339999,119000:119999,137400:137499,202000:202999,207000:207999,250000:289999,325000:329999,340000:341999,345000:346999,350000:369499,370000:37 999 ,929300:929499,996100:996199,189	JVZSoll(Gewinn,9500:19999,20000:79999,395000:399999,80000:99999,104000:113999,100000:103999,114000:117999,160000:189499,996200:996399,150000:154999,120000:125999,127000:127999,129000:129799,149500:149799,155000:159999,996000:996099,6000:6999,8000:8999,118000:118999,126000:126999,128000:128999,129800:137399,137500:137599,137800:138099,138200:138299,139000:139599,142700:143099,143400:143599,144000:147999,148500:149499,149800:149999,986000:987999,996500:996999,330000:334999,342000:344999,347000:349999,369500:369999,929200:929299,996400:996499,335000:339999,119000:119999,137400:137499,202000:202999,207000:207999,250000:289999,325000:329999,340000:341999,345000:346999,350000:369499,370000:37 799 ,929300:929499,996100:996199,189

	500:189999,310000:324999,137 600:137799,139600:142699,143 100:143399,143600:143999,148 000:148499,380000:389999,138 100:138199,138300:138999,190 000:199999,300000:309999,390 000:394999,298000:299999,929 500:929699,100:5999,7000:7999 ,9000:9499,200000:201999,2030 00:206999,208000:209999,2900 00:291999,297000:297999,9297 00:929999,981000:985999,2100 00:249999,940000:949999,2920 00:296999,988000:988299)	500:189999,310000:324999,137 600:137799,139600:142699,143 100:143399,143600:143999,148 000:148499,379800:389999,138 100:138199,138300:138999,190 000:199999,300000:309999,390 000:394999,298000:299999,929 500:929699,100:5999,7000:7999 ,9000:9499,200000:201999,2030 00:206999,208000:209999,2900 00:291999,297000:297999,9141 00:914199,914600:914999,9170 00:918899,929700:929999,9805 00:980599,981000:985999,2100 00:249999,940000:949999,2920 00:296999,980400:980499,9880 00:988299)
Summe Mittelherkunft (Dichte A)	JVZHaben(Gewinn,9500:19999, 20000:79999,395000:399999,80 000:99999,104000:113999,1000 00:103999,114000:117999,1600 00:189499,996200:996399,1500 00:154999,120000:125999,1270 00:127999,129000:129799,1495 00:149799,155000:159999,9960 00:996099,6000:6999,8000:8999 ,118000:118999,126000:126999, 128000:128999,129800:137399, 137500:137599,137800:138099, 138200:138299,139000:139599, 142700:143099,143400:143599, 144000:147999,148500:149499, 149800:149999,986000:987999, 996500:996999,330000:334999, 342000:344999,347000:349999, 369500:369999,929200:929299, 996400:996499,335000:339999, 119000:119999,137400:137499, 202000:202999,207000:207999, 250000:289999,325000:329999, 340000:341999,345000:346999, 350000:369499,370000:379999, 929300:929499,996100:996199, 189500:189999,310000:324999, 137600:137799,139600:142699, 143100:143399,143600:143999, 148000:148499,380000:389999, 138100:138199,138300:138999, 190000:199999,300000:309999, 390000:394999,298000:299999, 929500:929699,100:5999,7000:7 999,9000:9499,200000:201999,2 03000:206999,208000:209999,2 90000:291999,297000:297999,9 29700:929999,981000:985999,2 10000:249999,940000:949999,2 92000:296999,988000:988299)	JVZHaben(Gewinn,9500:19999, 20000:79999,395000:399999,80 000:99999,104000:113999,1000 00:103999,114000:117999,1600 00:189499,996200:996399,1500 00:154999,120000:125999,1270 00:127999,129000:129799,1495 00:149799,155000:159999,9960 00:996099,6000:6999,8000:8999 ,118000:118999,126000:126999, 128000:128999,129800:137399, 137500:137599,137800:138099, 138200:138299,139000:139599, 142700:143099,143400:143599, 144000:147999,148500:149499, 149800:149999,986000:987999, 996500:996999,330000:334999, 342000:344999,347000:349999, 369500:369999,929200:929299, 996400:996499,335000:339999, 119000:119999,137400:137499, 202000:202999,207000:207999, 250000:289999,325000:329999, 340000:341999,345000:346999, 350000:369499,370000:379799, 929300:929499,996100:996199, 189500:189999,310000:324999, 137600:137799,139600:142699, 143100:143399,143600:143999, 148000:148499,379800:389999, 138100:138199,138300:138999, 190000:199999,300000:309999, 390000:394999,298000:299999, 929500:929699,100:5999,7000:7 999,9000:9499,200000:201999,2 03000:206999,208000:209999,2 90000:291999,297000:297999,9 14100:914199,914600:914999,9 17000:918899,929700:929999,9 80500:980599,981000:985999,2 10000:249999,940000:949999,2 92000:296999,980400:980499,9 88000:988299)
Summe Mittelverwendung (Dichte B)	JVZSoll(Gewinn,9500:19999,200 00:79999,395000:399999,80000: 99999,104000:113999,100000:1 03999,114000:117999,160000:1	JVZSoll(Gewinn,9500:19999,200 00:79999,395000:399999,80000: 99999,104000:113999,100000:1 03999,114000:117999,160000:1

	89499,996200:996399,150000:1 54999,120000:125999,127000:1 27999,129000:129799,149500:1 49799,155000:159999,996000:9 96099,6000:6999,8000:8999,118 000:118999,126000:126999,128 000:128999,129800:137399,137 500:137599,137800:138099,138 200:138299,139000:139599,142 700:143099,143400:143599,144 000:147999,148500:149499,149 800:149999,986000:987999,996 500:996999,330000:334999,342 000:344999,347000:349999,369 500:369999,929200:929299,996 400:996499,335000:339999,119 000:119999,137400:137499,202 000:202999,207000:207999,250 000:289999,325000:329999,340 000:341999,345000:346999,350 000:369499,370000:379999,929 300:929499,996100:996199,189 500:189999,310000:324999,137 600:137799,139600:142699,143 100:143399,143600:143999,148 000:148499,380000:389999,138 100:138199,138300:138999,190 000:199999,300000:309999,390 000:394999,298000:299999,929 500:929699,100:5999,7000:7999 ,9000:9499,200000:201999,2030 00:206999,208000:209999,2900 00:291999,297000:297999,9297 00:929999,981000:985999,2100 00:249999,940000:949999,2920 00:296999,988000:988299)	89499,996200:996399,150000:1 54999,120000:125999,127000:1 27999,129000:129799,149500:1 49799,155000:159999,996000:9 96099,6000:6999,8000:8999,118 000:118999,126000:126999,128 000:128999,129800:137399,137 500:137599,137800:138099,138 200:138299,139000:139599,142 700:143099,143400:143599,144 000:147999,148500:149499,149 800:149999,986000:987999,996 500:996999,330000:334999,342 000:344999,347000:349999,369 500:369999,929200:929299,996 400:996499,335000:339999,119 000:119999,137400:137499,202 000:202999,207000:207999,250 000:289999,325000:329999,340 000:341999,345000:346999,350 000:369499,370000:379999,929 300:929499,996100:996199,189 500:189999,310000:324999,137 600:137799,139600:142699,143 100:143399,143600:143999,148 000:148499,379800:389999,138 100:138199,138300:138999,190 000:199999,300000:309999,390 000:394999,298000:299999,929 500:929699,100:5999,7000:7999 ,9000:9499,200000:201999,2030 00:206999,208000:209999,2900 00:291999,297000:297999,9141 00:914199,914600:914999,9170 00:918899,929700:929999,9805 00:980599,981000:985999,2100 00:249999,940000:949999,2920 00:296999,980400:980499,9880 00:988299)
Summe Mittelherkunft (Dichte B)	JVZHaben(Gewinn,9500:19999, 20000:79999,395000:399999,80 000:99999,104000:113999,1000 00:103999,114000:117999,1600 00:189499,996200:996399,1500 00:154999,120000:125999,1270 00:127999,129000:129799,1495 00:149799,155000:159999,9960 00:996099,6000:6999,8000:8999 ,118000:118999,126000:126999, 128000:128999,129800:137399, 137500:137599,137800:138099, 138200:138299,139000:139599, 142700:143099,143400:143599, 144000:147999,148500:149499, 149800:149999,986000:987999, 996500:996999,330000:334999, 342000:344999,347000:349999, 369500:369999,929200:929299, 996400:996499,335000:339999, 119000:119999,137400:137499, 202000:202999,207000:207999, 250000:289999,325000:329999, 340000:341999,345000:346999, 350000:369499,370000:379999,	JVZHaben(Gewinn,9500:19999, 20000:79999,395000:399999,80 000:99999,104000:113999,1000 00:103999,114000:117999,1600 00:189499,996200:996399,1500 00:154999,120000:125999,1270 00:127999,129000:129799,1495 00:149799,155000:159999,9960 00:996099,6000:6999,8000:8999 ,118000:118999,126000:126999, 128000:128999,129800:137399, 137500:137599,137800:138099, 138200:138299,139000:139599, 142700:143099,143400:143599, 144000:147999,148500:149499, 149800:149999,986000:987999, 996500:996999,330000:334999, 342000:344999,347000:349999, 369500:369999,929200:929299, 996400:996499,335000:339999, 119000:119999,137400:137499, 202000:202999,207000:207999, 250000:289999,325000:329999, 340000:341999,345000:346999, 350000:369499,370000:379999,

	929300:929499,996100:996199,189500:189999,310000:324999,137600:137799,139600:142699,143100:143399,143600:143999,148000:148499,380000:389999,138100:138199,138300:138999,190000:199999,300000:309999,390000:394999,298000:299999,929500:929699,100:5999,7000:7999,9000:9499,200000:201999,203000:206999,208000:209999,290000:291999,297000:297999,929700:929999,981000:985999,210000:249999,940000:949999,292000:296999,988000:988299)	929300:929499,996100:996199,189500:189999,310000:324999,137600:137799,139600:142699,143100:143399,143600:143999,148000:148499,379800:389999,138100:138199,138300:138999,190000:199999,300000:309999,390000:394999,298000:299999,929500:929699,100:5999,7000:7999,9000:9499,200000:201999,203000:206999,208000:209999,290000:291999,297000:297999,914100:914199,914600:914999,917000:918899,929700:929999,980500:980599,981000:985999,210000:249999,940000:949999,292000:296999,980400:980499,988000:988299)
Summe Mittelverwendung (Dichte C)	JVZSoll(Gewinn,9500:19999,20000:79999,395000:399999,80000:99999,104000:113999,100000:103999,114000:117999,160000:189499,996200:996399,150000:154999,120000:125999,127000:127999,129000:129799,149500:149799,155000:159999,996000:996099,6000:6999,8000:8999,118000:118999,126000:126999,128000:128999,129800:137399,137500:137599,137800:138099,138200:138299,139000:139599,142700:143099,143400:143599,144000:147999,148500:149499,149800:149999,986000:987999,996500:996999,330000:334999,342000:344999,347000:349999,369500:369999,929200:929299,996400:996499,335000:339999,119000:119999,137400:137499,202000:202999,207000:207999,250000:289999,325000:329999,340000:341999,345000:346999,350000:369499,370000:379999,929300:929499,996100:996199,189500:189999,310000:324999,137600:137799,139600:142699,143100:143399,143600:143999,148000:148499,380000:389999,138100:138199,138300:138999,190000:199999,300000:309999,390000:394999,298000:299999,929500:929699,100:5999,7000:7999,9000:9499,200000:201999,203000:206999,208000:209999,290000:291999,297000:297999,929700:929999,981000:985999,210000:249999,940000:949999,292000:296999,988000:988299)	JVZSoll(Gewinn,9500:19999,20000:79999,395000:399999,80000:99999,104000:113999,100000:103999,114000:117999,160000:189499,996200:996399,150000:154999,120000:125999,127000:127999,129000:129799,149500:149799,155000:159999,996000:996099,6000:6999,8000:8999,118000:118999,126000:126999,128000:128999,129800:137399,137500:137599,137800:138099,138200:138299,139000:139599,142700:143099,143400:143599,144000:147999,148500:149499,149800:149999,986000:987999,996500:996999,330000:334999,342000:344999,347000:349999,369500:369999,929200:929299,996400:996499,335000:339999,119000:119999,137400:137499,202000:202999,207000:207999,250000:289999,325000:329999,340000:341999,345000:346999,350000:369499,379999:379999,929300:929499,996100:996199,189500:189999,310000:324999,137600:137799,139600:142699,143100:143399,143600:143999,148000:148499,379800:389999,138100:138199,138300:138999,190000:199999,300000:309999,390000:394999,298000:299999,929500:929699,100:5999,7000:7999,9000:9499,200000:201999,203000:206999,208000:209999,290000:291999,297000:297999,914100:914199,914600:914999,917000:918899,929700:929999,980500:980599,981000:985999,210000:249999,940000:949999,292000:296999,980400:980499,988000:988299)
Summe Mittelherkunft (Dichte C)	JVZHaben(Gewinn,9500:19999,20000:79999,395000:399999,80000:99999,104000:113999,1000	JVZHaben(Gewinn,9500:19999,20000:79999,395000:399999,80000:99999,104000:113999,1000

	00:103999,114000:117999,1600 00:189499,996200:996399,1500 00:154999,120000:125999,1270 00:127999,129000:129799,1495 00:149799,155000:159999,9960 00:996099,6000:6999,8000:8999 ,118000:118999,126000:126999, 128000:128999,129800:137399, 137500:137599,137800:138099, 138200:138299,139000:139599, 142700:143099,143400:143599, 144000:147999,148500:149499, 149800:149999,986000:987999, 996500:996999,330000:334999, 342000:344999,347000:349999, 369500:369999,929200:929299, 996400:996499,335000:339999, 119000:119999,137400:137499, 202000:202999,207000:207999, 250000:289999,325000:329999, 340000:341999,345000:346999, 350000:369499,370000:379999, 929300:929499,996100:996199, 189500:189999,310000:324999, 137600:137799,139600:142699, 143100:143399,143600:143999, 148000:148499,380000:389999, 138100:138199,138300:138999, 190000:199999,300000:309999, 390000:394999,298000:299999, 929500:929699,100:5999,7000:7 999,9000:9499,200000:201999,2 03000:206999,208000:209999,2 90000:291999,297000:297999,9 29700:929999,981000:985999,2 10000:249999,940000:949999,2 92000:296999,988000:988299)	00:103999,114000:117999,1600 00:189499,996200:996399,1500 00:154999,120000:125999,1270 00:127999,129000:129799,1495 00:149799,155000:159999,9960 00:996099,6000:6999,8000:8999 ,118000:118999,126000:126999, 128000:128999,129800:137399, 137500:137599,137800:138099, 138200:138299,139000:139599, 142700:143099,143400:143599, 144000:147999,148500:149499, 149800:149999,986000:987999, 996500:996999,330000:334999, 342000:344999,347000:349999, 369500:369999,929200:929299, 996400:996499,335000:339999, 119000:119999,137400:137499, 202000:202999,207000:207999, 250000:289999,325000:329999, 340000:341999,345000:346999, 350000:369499,370000:379999, 929300:929499,996100:996199, 189500:189999,310000:324999, 137600:137799,139600:142699, 143100:143399,143600:143999, 148000:148499,379800:389999, 138100:138199,138300:138999, 190000:199999,300000:309999, 390000:394999,298000:299999, 929500:929699,100:5999,7000:7 999,9000:9499,200000:201999,2 03000:206999,208000:209999,2 90000:291999,297000:297999, 914100:914199,914600:914999, 917000:918899,929700:929999, 980500:980599,981000:985999, 210000:249999,940000:949999, 292000:296999,980400:980499, 988000:988299)
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1.5.1.2 Dichten D-F

Positionsbezeichnung	Konten alt	Konten neu
+ Eigenmittelmehrung	GrHabenJVZ(100:9499,129800:1 29899,200000:201999,203000:2 06999,208000:209999,290000:2 91999,929500:929699,981000:9 82999,984000:984999),218000:2 19999,235000:239999,947000:9 47999,949000:949999	GrHabenJVZ(100:9499,129800:1 29899,200000:201999,203000:2 06999,208000:209999,290000:2 91999,914100:914199,917000:9 18899,929500:929699,980400:9 80599,981000:982999,984000:9 84999),218000:219999,235000:2 39999,947000:947999,949000:9 49999
- Sonst. Eigenmittelminderung	GrSollJVZ(100:9499,129800:129 899,200000:201999,203000:206 999,208000:209999,290000:291 999,929500:929699,981000:982 999,984000:984999),210000:214 999,220000:234999,240000:249 999,940000:940999,942000:946 999,948000:948999	GrSollJVZ(100:9499,129800:129 899,200000:201999,203000:206 999,208000:209999,290000:291 999,914100:914199,917000:918 899,929500:929699,980400:980 599,981000:982999,984000:984 999),210000:214999,220000:234 999,240000:249999,940000:940 999,942000:946999,948000:948 999

2 Bilanz-Rahmen-Änderungen ab 2015

2.1 Kontenrahmen KR03

2.1.1 KR03/04 - Gewinnermittlung nach § 4 (3) EStG (ab 01.2012)

2.1.1.1 Dichten A-D

Positionsbezeichnung	Konten alt	Konten neu
Erhaltene Anzahlungen	JVZ(1710:1729)	JVZ(1710:1727)
Umsatzsteuer	1767:1768,1770:1771,1775:1778,1782:1783,9895	1728,1767:1768,1770:1771,1775:1778,1782:1783,9895
Löhne und Gehälter	4100:4129,4150:4159,4170:4174,4180:4199,JVZ(1544,1740:1745,1748,1750:1753,1755:1757,1759)	4100:4129,4150:4155,4170:4174,4180:4199,JVZ(1544,1740:1745,1748,1750:1753,1755:1757,1759)
Neutrale Aufwendungen	JVZ(1749,1754),2000:2003,2008:2089,2100:2141,2149:2249,2280:2282,2285:2288,2300:2309,2325:2346,2350:2384,2387:2399,2490:2494,2900:2999,4872	JVZ(1729,1749,1754),2000:2003,2008:2089,2100:2141,2149:2249,2280:2282,2285:2288,2300:2309,2325:2346,2350:2384,2387:2399,2490:2494,2900:2999,4872
Andere ergebniswirksame Konten	2440:2451,2495:2499,2590:2599,2682:2687,2710:2719,2250:2279,2730:2731,2735:2736,2738:2739,2745,2790:2791,2795:2889,2890:2895,4808,4820:4821,4823,4827:4829,4870:4871,4873:4890,8960:8989,8995:8999,2004:2007,2090:2099,2142:2148,2284,2289:2299,2347:2349,2385:2386,2504:2505,2734,3950:3969,4891:4899,4984,4990:4995	2440:2451,2495:2499,2590:2599,2682:2687,2710:2719,2250:2279,2730:2731,2735:2736,2738:2739,2745,2790:2791,2795:2889,2890:2895,4808,4820:4821,4823,4827:4829,4870:4871,4873:4890,8960:8989,8995:8999,2004:2007,2090:2099,2142:2148,2284,2289:2299,2347:2349,2385:2386,2504:2505,2734,3950:3969,4891:4899,4984,4990:4995,4156:4159
Saldo der Statistischen Konten	9100:9286,9300:9399,9500:9799,9890:9892,9910:9919,9970:9999	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9892,9910:9919,9970:9999
Sonstige Besitzposten (Dichten B+D)	Soll(1:9,43:49,800:859,600:629,730:798,930:979,990:999,1478:1479,1488:1489,1498,1582,1660:1708,1730:1739,1746:1747,9001:9007,9010:9099,9291,9293:9299,9400:9499,9800:9889,9900:9909,9920:9959),GrSoll(9000,9008,9009),EBSoll(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1729,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	Soll(1:9,43:49,800:859,600:629,730:798,930:979,990:999,1478:1479,1488:1489,1498,1582,1660:1708,1730:1739,1746:1747,9001:9007,9010:9099,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959),GrSoll(9000,9008,9009),EBSoll(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1727,1729,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)
Sonstige Schuldposten (Dichten B+D)	Haben(1:509,520:599,800:859,980:989,992:995,1000:1099,1327:1359,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1582,3970:3989,7000:7999,9001:9009)	Haben(1:509,520:599,800:859,980:989,992:995,1000:1099,1327:1359,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1582,3970:3989,7000:7999,9001:9009)

	07,9010:9099,9291,9293:9299,9400:9499,9800:9889,9900:9909,9920:9959),GrHaben(9000,9008,9009),EBHaben(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1729,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	07,9010:9099,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959),GrHaben(9000,9008,9009),EBHaben(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1727,1729,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)
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2.1.2 KR03/04/51/96/McD - Bilanz - Kapitalgesellschaft (ab 01.2015)

2.1.2.1 Dichte A. Kapitalgesellschaft klein, Gesamtkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489),Soll(1660:1708,1710:1740,1746:1753,1793,1795:1799),Soll(870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2485:2489,2850:2859,4984)	Soll(600:629,730:798,930:950,952:966,968:979,989:999,1478:1479,1488:1489),Soll(1660:1708,1710:1727,1730:1740,1746:1753,1793,1795:1799),Soll(865:867,870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2481:2489,2841:2859,2865:2867,4984),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
Gewinnrücklagen	846:851,853:859,987:989	846:851,853:859,987:988
Gewinnvortrag	860:868	860:864,868
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	-GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Verbindlichkeiten	Haben(600:698),699,Haben(700:798),799,Haben(1100:1299,1300:1326,1360:1372,1380,1390:1477,1480:1487,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1594:1658),Soll(1659),Haben(1660:1721,1730,1731:1753),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(600:698),699,Haben(700:798),799,Haben(1100:1299,1300:1326,1360:1372,1380,1390:1477,1480:1487,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1594:1658),Soll(1659),Haben(1660:1721,1730,1731:1753),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
- davon mit einer Restlaufzeit bis zu einem Jahr	Haben(600:604,615:619,630:639,660:669,700:704,715:719,730:739),Haben(755:759,760:763,770:773,780:783,1100:1299,1300:13	Haben(600:604,615:619,630:639,660:669,700:704,715:719,730:739),Haben(755:759,760:763,770:773,780:783,1100:1299,1300:13

	01,1305:1311,1315:1321),Haben (1325:1326,1360:1372,1380,139 0:1454,1460:1464,1470:1474,14 80:1484),Haben(1490:1494,1548 ,1590:1592,1594,1595,1597:159 8,1600:1625),Haben(1630:1634, 1640:1644,1650:1654,1660:1661 ,1665:1666,1670:1671,1675:167 6,1691:1696,1700:1701),Haben(1704:1706,1709,1710:1719,1730 :1733,1736:1737,1740:1743),Ha ben(1746:1751,1755:1757,1759, 1792,1795:1799),Soll(1499,1593 ,1659),GrHaben(1556:1589,1769 :1791,1794),1754,1767:1768,929 2:9294,9961,9963:9964	01,1305:1311,1315:1321),Haben (1325:1326,1360:1372,1380,139 0:1454,1460:1464,1470:1474,14 80:1484),Haben(1490:1494,1548 ,1590:1592,1594,1595,1597:159 8,1600:1625),Haben(1630:1634, 1640:1644,1650:1654,1660:1661 ,1665:1666,1670:1671,1675:167 6,1691:1696,1700:1701),Haben(1704:1706,1709,1710:1719,1730 :1733,1736:1737,1740:1743),Ha ben(1746:1751,1755:1757,1759, 1792,1795:1799),Soll(1499,1593 ,1659),GrHaben(1556:1589,1769 :1791,1794), 1728:1729 ,1754,176 7:1768,9292:9294,9961,9963:99 64
Saldo Klasse 9	GrHaben(9000: 9291 ,9300: 9959 , 9970:9999)	GrHaben(9000: 9140,9142:9145 , 9189 :9291,9300: 9399,9500:9801 ,9806:9809,9887:9919 ,9970:999 9)
Sonstige Passiva	Haben(1:499,505:508,520:599,8 01:808,810:818,830:839,980:986 ,1000:1099),Haben(1327:1353,1 355:1356,1373:1379,1381:1389, 1500:1527,1530:1541,1543:1547 ,1549:1555,1593,3970:3989),Ha ben(7000:7999,870:929,1800:19 99,992:995),Haben(852,1758,24 85 :2489,28 50 :2859,4984)	Haben(1:499,505:508,520:599,8 01:808,810:818,830:839, 865:867 ,980:986,989 ,1000:1099),Haben(1327:1353,1355:1356,1373:1379 ,1381:1389,1500:1527,1530:154 1,1543:1547,1549:1555,1593,39 70:3989),Haben(7000:7999,870: 929,1800:1999,992:995),Haben(852,1758,24 81 :2489,28 41 :2859, 2865:2867 ,4984),Haben(9141,91 46:9188,9400:9499,9802:9805,9 810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	2860:2868	2860: 2864,2868
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798 ,2840
aus der Rücklage für eigene Anteile	2798	(entfällt)
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480, 2498
in die Rücklage für eigene Anteile	2498	(entfällt)

2.1.2.2 Dichte B. Kapitalgesellschaft mittelgroß, Gesamtkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:17 29)	Haben(1722:17 27)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(800,809,819:829,840:851, 853:869 ,987:9 89 ,Gewinn)	GrSoll(800,809,819:829,840:851, 853: 864,868 :869,987:9 88 ,Gewin n)
Saldo Klasse 9	GrSoll(9000: 9291,9300:9959 ,997 0:9999)	GrSoll(9000: 9140,9142:9145,918 9 :9291,9300: 9399,9500:9801,98 06:9809,9887:9919 ,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,930:950,95 2:966,968:979,990:999,1478:147 9,1488:1489),Soll(1660:1708,17	Soll(600:629,730:798,930:950,95 2:966,968:979, 989 :999,1478:147 9,1488:1489),Soll(1660:1708,17

	10:1740,1746:1753,1793,1795:1799),Soll(870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2485:2489,2850:2859,4984)	10:1727,1730:1740,1746:1753,1793,1795:1799),Soll(865:867,870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2481:2489,2841:2859,2865:2867,4984),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
andere Gewinnrücklagen	848,853:859,987:989	848,853:859,987:988
Gewinnvortrag	860:868	860:864,868
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	-GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
sonstige Verbindlichkeiten	Haben(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1679,1691:1709,1730:1753),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(730:798),799,1728:1729,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1679,1691:1709,1730:1753),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
- 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(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(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(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1728:1729,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,801:808,810:818,830:839,980:986,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,24	Haben(1:499,505:508,520:599,801:808,810:818,830:839,865:867,980:986,989,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(

	85:2489,2850:2859,4984)	852,1758,2481:2489,2841:2859,2865:2867,4984),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	2860:2868	2860:2864,2868
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus der Rücklage für eigene Anteile	2798	(entfällt)
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498
in die Rücklage für eigene Anteile	2498	(entfällt)

2.1.2.3 Dichte C. Kapitalgesellschaft groß, Gesamtkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489),Soll(1660:1708,1710:1740,1746:1753,1793,1795:1799),Soll(870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2485:2489,2850:2859,4984)	Soll(600:629,730:798,930:950,952:966,968:979,989:999,1478:1479,1488:1489),Soll(1660:1708,1710:1727,1730:1740,1746:1753,1793,1795:1799),Soll(865:867,870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2481:2489,2841:2859,2865:2867,4984),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
andere Gewinnrücklagen	848,853:859,987:989	848,853:859,987:988
Gewinnvortrag	860:868	860:864,868
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	-GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
sonstige Verbindlichkeiten	Haben(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1679,1691:1709,1730:1753),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:179	Haben(730:798),799,1728:1729,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1679,1691:1709,1730:1753),1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,176

	1,1794),9293:9294,9961	9,1770:1791,1794),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(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(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(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751), 1728:1729 ,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9959,9970:9999)	GrHaben(9000: 9140,9142:9145,9189 :9291,9300: 9399,9500:9801,9806:9809,9887:9919 ,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,801:808,810:818,830:839,980:986,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2485:2489,2850:2859,4984)	Haben(1:499,505:508,520:599,801:808,810:818,830:839, 865:867,980:986,989 ,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2481:2489, 2841 :2859, 2865:2867 ,4984),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	2860:2868	2860: 2864,2868
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798 ,2840
aus der Rücklage für eigene Anteile	2798	(entfällt)
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480, 2498
in die Rücklage für eigene Anteile	2498	(entfällt)

2.1.2.4 Dichte D. Kapitalgesellschaft mittelgroß, Gliederung für Offenlegung, Gesamtkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:17 29)	Haben(1722:17 27)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(800,809,819:829,840:851, 853:869 ,987:9 89 ,Gewinn)	GrSoll(800,809,819:829,840:851, 853:864,868 :869,987:9 88 ,Gewinn)

Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489),Soll(1660:1708,1710:1740,1746:1753,1793,1795:1799),Soll(870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2485:2489,2850:2859,4984)	Soll(600:629,730:798,930:950,952:966,968:979,989:999,1478:1479,1488:1489),Soll(1660:1708,1710:1727,1730:1740,1746:1753,1793,1795:1799),Soll(865:867,870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2481:2489,2841:2859,2865:2867,4984),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- PASSIVA -		
Gewinnrücklagen	846:851,853:859,987:989	846:851,853:859,987:988
Gewinnvortrag	860:868	860:864,868
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	-GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
übrige Verbindlichkeiten	Haben(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1600:1629,1650:1658),Soll(1659),Haben(1660:1679,1691:1709,1710:1721,1730:1753),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(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1600:1629,1650:1658),Soll(1659),Haben(1660:1679,1691:1709,1710:1721,1730:1753),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)	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)
- davon mit einer Restlaufzeit bis zu einem Jahr	Haben(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1600:1625,1650:1654),Soll(1659),Haben(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),1767:1768,9292:9294,9961,9964,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)	Haben(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1600:1625,1650:1654),Soll(1659),Haben(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),1767:1768,9292:9294,9961,9964,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)
Saldo Klasse 9	GrHaben(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,801:808,810:818,830:839,980:986,1000:1099),Haben(1327:1353,1	Haben(1:499,505:508,520:599,801:808,810:818,830:839,865:867,980:986,989,1000:1099),Haben(

	355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2485:2489,2850:2859,4984)	1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2481:2489,2841:2859,2865:2867,4984),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	2860:2868	2860:2864,2868
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus der Rücklage für eigene Anteile	2798	(entfällt)
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498
in die Rücklage für eigene Anteile	2498	(entfällt)

2.1.2.5 Dichte E. Kapitalgesellschaft, erweiterte Gliederung, GKV

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489),Soll(1660:1708,1710:1740,1746:1753,1793,1795:1799),Soll(870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2485:2489,2850:2859,4984)	Soll(600:629,730:798,930:950,952:966,968:979,989:999,1478:1479,1488:1489),Soll(1660:1708,1710:1727,1730:1740,1746:1753,1793,1795:1799),Soll(865:867,870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2481:2489,2841:2859,2865:2867,4984),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
andere Gewinnrücklagen	848,853:859,987:989	848,853:859,987:988
Gewinnvortrag	860:868	860:864,868
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	-GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Steuerrückstellungen	Haben(955:963,1760:1766)	Haben(955:960,962:963,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
sonstige Verbindlichkeiten	Haben(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Ha	Haben(730:798),799,1728:1729,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),So

	ben(1665:1679,1691:1709,1730:1753),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	II(1593),Haben(1665:1679,1691:1709,1730:1753),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
- 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(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),SoII(1593),Haben(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(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),SoII(1593),Haben(1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1728:1729,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961
- davon eigenkapitalersetzende Gesellschafterdarlehen	Haben(9250:9258)	(entfällt)
Saldo Klasse 9	GrHaben(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,801:808,810:818,830:839,980:986,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2485:2489,2850:2859,4984)	Haben(1:499,505:508,520:599,801:808,810:818,830:839,865:980,986,989,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2481:2489,2841:2859,2865:2867,4984),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	2860:2868	2860:2864,2868
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus der Rücklage für eigene Anteile	2798	(entfällt)
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498
in die Rücklage für eigene Anteile	2498	(entfällt)

2.1.2.6 Dichte F. Kapitalgesellschaft klein, Umsatzkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489),Soll(1660:1708,1710:1740,1746:1753,1793,1795:1799),Soll(870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2485:2489,2850:2859,4984)	Soll(600:629,730:798,930:950,952:966,968:979,989:999,1478:1479,1488:1489),Soll(1660:1708,1710:1727,1730:1740,1746:1753,1793,1795:1799),Soll(865:867,870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2481:2489,2841:2859,2865:2867,4984),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
Gewinnrücklagen	846:851,853:859,987:989	846:851,853:859,987:988
Gewinnvortrag	860:868	860:864,868
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	-GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Verbindlichkeiten	Haben(600:698),699,Haben(700:798),799,Haben(1100:1299,1300:1326,1360:1372,1380,1390:1477,1480:1487,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1594:1658),Soll(1659),Haben(1660:1721,1730,1731:1753),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(600:698),699,Haben(700:798),799,Haben(1100:1299,1300:1326,1360:1372,1380,1390:1477,1480:1487,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1594:1658),Soll(1659),Haben(1660:1721,1730,1731:1753),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
- davon mit einer Restlaufzeit bis zu einem Jahr	Haben(600:604,615:619,630:639,660:669,700:704,715:719,730:739),Haben(755:759,760:763,770:773,780:783,1100:1299,1300:1301,1305:1311,1315:1321),Haben(1325:1326,1360:1372,1380,1390:1454,1460:1464,1470:1474,1480:1484),Haben(1490:1494,1548,1590:1592,1594,1595,1597:1598,1600:1625),Haben(1630:1634,1640:1644,1650:1654,1660:1661,1665:1666,1670:1671,1675:1676,1691:1696,1700:1701),Haben(1704:1706,1709,1710:1719,1730:1733,1736:1737,1740:1743),Haben(1746:1751,1755:1757,1759,1792,1795:1799),Soll(1499,1593,1659),GrHaben(1556:1589,1769:1791,1794),1754,1767:1768,929	Haben(600:604,615:619,630:639,660:669,700:704,715:719,730:739),Haben(755:759,760:763,770:773,780:783,1100:1299,1300:1301,1305:1311,1315:1321),Haben(1325:1326,1360:1372,1380,1390:1454,1460:1464,1470:1474,1480:1484),Haben(1490:1494,1548,1590:1592,1594,1595,1597:1598,1600:1625),Haben(1630:1634,1640:1644,1650:1654,1660:1661,1665:1666,1670:1671,1675:1676,1691:1696,1700:1701),Haben(1704:1706,1709,1710:1719,1730:1733,1736:1737,1740:1743),Haben(1746:1751,1755:1757,1759,1792,1795:1799),Soll(1499,1593,1659),GrHaben(1556:1589,1769:1791,1794),1728:1729,1754,176

	2:9294,9961,9963:9964	7:1768,9292:9294,9961,9963:9964
Saldo Klasse 9	GrHaben(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,801:808,810:818,830:839,980:986,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2485:2489,2850:2859,4984)	Haben(1:499,505:508,520:599,801:808,810:818,830:839,865:867,980:986,989,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2481:2489,2841:2859,2865:2867,4984),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	2860:2868	2860:2864,2868
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus der Rücklage für eigene Anteile	2798	(entfällt)
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498
in die Rücklage für eigene Anteile	2498	(entfällt)

2.1.2.7 Dichte G. Kapitalgesellschaft mittelgroß, Umsatzkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489),Soll(1660:1708,1710:1740,1746:1753,1793,1795:1799),Soll(870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2485:2489,2850:2859,4984)	Soll(600:629,730:798,930:950,952:966,968:979,989:999,1478:1479,1488:1489),Soll(1660:1708,1710:1727,1730:1740,1746:1753,1793,1795:1799),Soll(865:867,870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2481:2489,2841:2859,2865:2867,4984),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
andere Gewinnrücklagen	848,853:859,987:989	848,853:859,987:988
Gewinnvortrag	860:868	860:864,868
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	-GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)

Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
sonstige Verbindlichkeiten	Haben(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1679,1691:1709,1730:1753),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(730:798),799,1728:1729,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1679,1691:1709,1730:1753),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
- 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(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(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(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1728:1729,1754,Haben(1755:1757,1759),1767:1768,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794),9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,801:808,810:818,830:839,980:986,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2485:2489,2850:2859,4984)	Haben(1:499,505:508,520:599,801:808,810:818,830:839,865:867,980:986,989,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2481:2489,2841:2859,2865:2867,4984),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	2860:2868	2860:2864,2868
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus der Rücklage für eigene Anteile	2798	(entfällt)
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498

in die Rücklage für eigene Anteile	2498	(entfällt)
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2.1.2.8 Dichte H. Kapitalgesellschaft groß, Umsatzkostenverfahren

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489),Soll(1660:1708,1710:1740,1746:1753,1793,1795:1799),Soll(870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2485:2489,2850:2859,4984)	Soll(600:629,730:798,930:950,952:966,968:979,989:999,1478:1479,1488:1489),Soll(1660:1708,1710:1727,1730:1740,1746:1753,1793,1795:1799),Soll(865:867,870:929,1800:1999,1498,9295:9296),Soll(5:9,810:813,815,852,1758,2481:2489,2841:2859,2865:2867,4984),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
andere Gewinnrücklagen	848,853:859,987:989	848,853:859,987:988
Gewinnvortrag	860:868	860:864,868
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	-GrSoll(800,809,819:829,840:851,853:864,868:869,987:988,Gewinn)
Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
sonstige Verbindlichkeiten	Haben(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1679,1691:1709,1730:1753),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(730:798),799,1728:1729,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1679,1691:1709,1730:1753),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
- 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(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1730,173	Haben(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1704:1706,1709,1730,173

	1:1733,1736:1737,1740:1743,1746:1751),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	1:1733,1736:1737,1740:1743,1746:1751), 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(9000:9291,9300:9959,9970:9999)	GrHaben(9000: 9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919 ,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,801:808,810:818,830:839,980:986,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758,2485:2489,2850:2859,4984)	Haben(1:499,505:508,520:599,801:808,810:818,830:839, 865:867,980:986,989 ,1000:1099),Haben(1327:1353,1355:1356,1373:1379,1381:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,3970:3989),Haben(7000:7999,870:929,1800:1999,992:995),Haben(852,1758, 2481:2489,2841:2859,2865:2867 ,4984),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	2860:2868	2860:2864,2868
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2849	2798,2840
aus der Rücklage für eigene Anteile	2798	(entfällt)
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2484	2480,2498
in die Rücklage für eigene Anteile	2498	(entfällt)

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

2.1.3.1 Dichte A. Personengesellschaft

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Festkapital	870:879,9570:9579	870:879, 9150,9170 ,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174 ,9920:9929
eingefordertes Kapital	- (870:879,9570:9579, Soll(9920:9929))	- (870:879, 9150,9170 ,9570:9579, 9154,9174 ,9920:9929)
variables Kapital	880:889,1800:1899,9580:9589	880:889,1800:1899, 9146,9151,9155:9159,9171,9175:9179 ,9580:9589, 9830:9839,9153,9173,9550:9559,9810:9819
Haftkapital	900:909,9500:9509	900:909, 9160,9180 ,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(9940:9949)	9164,9184 ,9940:9949
eingefordertes Kapital	- (900:909,9500:9509, Soll(9940:9949))	- (900:909, 9160,9180 ,9500:9509, 9164,9184 ,9940:9949)
variables Kapital	910:919,9510:9519	910:919, 9141:9145,9147:9149,9

		161:9162,9165:9169,9181:9182,9185:9188,9510:9519,9850:9859,9400:9499,9780:9789,9840:9849
Kapitalkonto III	890:899,920:929,1900:1999,9520:9529,9590:9599	890:899,920:929,1900:1999,9520:9529,9590:9599,9163,9183
Rücklagen	851,853:859,987:989	Haben(851,853:859),987:989,9802,9804
Saldo Klasse 9	GrSoll(9000:9291,9295:9499,9800:9919,9970:9999)	GrSoll(9000:9140,9189:9291,9295:9399,9800:9801,9806:9809,9820:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489,1498),Soll(1660:1669,1675:1708,1710:1740,1758,1767:1768),Soll(1793,1795:1799,800:850,852,860:869),Soll(9550:9569),Soll(2495:2499,2745,2795:2889,4984)	Soll(5:9,600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489,1498),Soll(1660:1669,1675:1708,1710:1727,1730,1740,1758),Soll(1793,1795:1799,800:869),Soll(9152,9172,9560:9569,9803,9805,9980:9983),Soll(2495:2499,2745,2795:2889,4984)
- PASSIVA -		
Festkapital	870:879,9570:9579	870:879,9150,9170,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174,9920:9929
eingefordertes Kapital	- (870:879,9570:9579,Soll(9920:9929))	-(870:879,9150,9170,9570:9579,9154,9174,9920:9929)
variables Kapital	880:889,1800:1899,9580:9589	880:889,1800:1899,9146,9151,9155:9159,9171,9175:9179,9580:9589,9830:9839,9153,9173,9550:9559,9810:9819
Haftkapital	900:909,9500:9509	900:909,9160,9180,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(9940:9949)	9164,9184,9940:9949
eingefordertes Kapital	-(900:909,9500:9509,Soll(9940:9949))	-(900:909,9160,9180,9500:9509,9164,9184,9940:9949)
variables Kapital	910:919,9510:9519	910:919,9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188,9510:9519,9850:9859,9400:9499,9780:9789,9840:9849
Kapitalkonto III	890:899,920:929,1900:1999,9520:9529,9590:9599	890:899,920:929,1900:1999,9520:9529,9590:9599,9163,9183
Rücklagen	851,853:859,987:989	Haben(851,853:859),987:989,9802,9804
Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
sonstige Verbindlichkeiten	Haben(730:798,1300:1309,1360:1375,1380,1385:1469,1490:1497,1548),Haben(1590:1592,1665:1674,1691:1699,1700:1708,1709,	Haben(730:798,1300:1309,1360:1375,1380,1385:1469,1490:1497,1548),Haben(1590:1592,1665:1674,1691:1699,1700:1708,1709,

	1730:1753,1755:1757,1759, 1767:1768),Haben(1792,1795:1799),Soll(1499,1593),799,1754,9293:9294,9961	1730:1753,1755:1757,1759), 1767:1768),Haben(1792,1795:1799),Soll(1499,1593),799, 1728:1729 ,1754,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9295: 9499 ,9800:9919,9970:9999)	GrHaben(9000: 9140,9189 :9291,9295: 9399 ,9800: 9801,9806:9809,9820:9829,9860 :9919,9970: 9979,9984 :9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,800:850,852,860:869,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1379,1381:1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1675:1679,1758,3970:3989,7000:7999),Haben(9550 :9569,9920:9959),Haben(2495:2499,2745,2795:2889,4984)	Haben(1:499,505:508,520:599,800:850,852,860:869,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1379,1381:1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1675:1679,1758,3970:3989,7000:7999),Haben(9152,9172,9560 :9569, 9803,9805 ,9920:9959, 9980:9983),Haben(2495:2499,2745,2795:2889,4984)
- G u V -		
sonstige Zinsen und ähnliche Erträge	GrHaben(2146: 2148 ,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699	GrHaben(2146: 2147 ,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699
Zinsen und ähnliche Aufwendungen	GrSoll(2146: 2148 ,2686:2687),2100:2145, 2149	GrSoll(2146: 2147 ,2686:2687),2100:2145, 2148:2149

2.1.3.2 Dichte B. Personengesellschaft (erweiterte Form)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Festkapital	870:879,9570:9579	870:879, 9150,9170 ,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174 ,9920:9929
eingefordertes Kapital	- (870:879,9570:9579, Soll(9920:9929))	- (870:879, 9150,9170 ,9570:9579, 9154,9174 ,9920:9929)
variables Kapital	880:889,1800:1899,9580:9589	880:889,1800:1899, 9146,9151,9155:9159,9171,9175:9179 ,9580:9589, 9830:9839,9153,9173,9550:9559,9810:9819
Haftkapital	900:909,9500:9509	900:909, 9160,9180 ,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(9940:9949)	9164,9184 ,9940:9949
eingefordertes Kapital	- (900:909,9500:9509, Soll(9940:9949))	- (900:909, 9160,9180 ,9500:9509, 9164,9184 ,9940:9949)
variables Kapital	910:919,9510:9519	910:919, 9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188 ,9510:9519, 9850:9859,9400:9499,9780:9789,9840:9849
Kapitalkonto III	890:899,920:929,1900:1999,9520:9529,9590:9599	890:899,920:929,1900:1999,9520:9529,9590:9599, 9163,9183
Rücklagen	851,853:859,987:989	Haben(851,853:859) ,987:989, 9802,9804

Saldo Klasse 9	GrSoll(9000:9291,9300:9499,9800:9919,9970:9999)	GrSoll(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9820:9829,9860:9919,9970:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489,1498),Soll(1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799,800:850,852,860:869),Soll(9295:9299,9550:9569),Soll(2480:2489,2495:2499,2745,2795:2889,4984)	Soll(5:9,600:629,730:798,930:950,952:966,968:979,990:999,1478:1479,1488:1489,1498),Soll(1660:1669,1680:1708,1710:1727,1730:1740,1746:1753,1758,1793,1795:1799,800:869),Soll(9152,9172,9295:9299,9560:9569,9803,9805),Soll(2480:2489,2495:2499,2745,2795:2889,4984)
- P A S S I V A -		
Festkapital	870:879,9570:9579	870:879,9150,9170,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174,9920:9929
eingefordertes Kapital	- (870:879,9570:9579,Soll(9920:9929))	- (870:879,9150,9170,9570:9579,9154,9174,9920:9929)
variables Kapital	880:889,1800:1899,9580:9589	880:889,1800:1899,9146,9151,9155:9159,9171,9175:9179,9580:9589,9830:9839,9153,9173,9550:9559,9810:9819
Haftkapital	900:909,9500:9509	900:909,9160,9180,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(9940:9949)	9164,9184,9940:9949
eingefordertes Kapital	- (900:909,9500:9509,Soll(9940:9949))	- (900:909,9160,9180,9500:9509,9164,9184,9940:9949)
variables Kapital	910:919,9510:9519	910:919,9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188,9510:9519,9850:9859,9400:9499,9780:9789,9840:9849
Kapitalkonto III	890:899,920:929,1900:1999,9520:9529,9590:9599	890:899,920:929,1900:1999,9520:9529,9590:9599,9163,9183
Rücklagen	851,853:859,987:989	Haben(851,853:859),987:989,9802,9804
Kurzfristige sonstige Verbindlichkeiten	Haben(730:739,755:759,760:763,770:773,780:783,790:798),799,Haben(1300:1301,1305:1309,1360:1399,1400:1454,1460:1464,1490:1494,1650:1654,1665:1666,1670:1671,1675:1676,1691:1699),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1700:1701,1705:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1754,Haben(1755:1757,1759),1767:1768,9293:9294,9961,Haben(1792,1795:1799)	Haben(730:739,755:759,760:763,770:773,780:783,790:798),799,Haben(1300:1301,1305:1309,1360:1399,1400:1454,1460:1464,1490:1494,1650:1654,1665:1666,1670:1671,1675:1676,1691:1699),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1700:1701,1705:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1728:1729,1754,Haben(1755:1757,1759),1767:1768,9293:9294,9961,Haben(1792,1795:1799)
kurzfristige erhaltene Anzahlungen auf Bestellungen	Haben(1710:1719,1722:1729)	Haben(1710:1719,1722:1727)
Saldo Klasse 9	GrHaben(9000:9291,9300:9499,9800:9919,9970:9999)	GrHaben(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9820:9829,9860:9919,9970:9999)

Sonstige Passiva	Haben(1:499,505:508,520:599,800:850,852,860:869,980:986,992:995,1000:1099,1327:1353,1355:1356),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989),Haben(7000:7999),Haben(9550:9569,9297:9299,9920:9959),Haben(2480:2489,2495:2499,2745,2795:2889,4984)	Haben(1:499,505:508,520:599,800:850,852,860:869,980:986,992:995,1000:1099,1327:1353,1355:1356),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989),Haben(7000:7999),Haben(9152,9172,9560:9569,9297:9299,9803,9805,9920:9959),Haben(2480:2489,2495:2499,2745,2795:2889,4984)
- G u V -		
davon Erträge aus der Währungsumrechnung (unter: sonstige Erträge im Rahmen der gewöhnlichen Geschäftstätigkeit)	2660	2660,2666:2669
davon Aufwendungen aus der Währungsumrechnung (unter: sonstige Aufwendungen im Rahmen der gewöhnlichen Geschäftstätigkeit)	2150,2169	2150,2166:2169
sonstige Zinsen und ähnliche Erträge	GrHaben(2146:2148,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699	GrHaben(2146:2147,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699
Zinsen und ähnliche Aufwendungen	GrSoll(2146:2148,2686:2687),2100:2145,2149	GrSoll(2146:2147,2686:2687),2100:2145,2148:2149

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

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
andere Forderungen gegen Gesellschafter	Soll(1490:1497,1507:1509,1650:1658)	Soll(1376:1379,1381:1384,1490:1497,1507:1509,1650:1658)
davon mit einer Restlaufzeit von mehr als einem Jahr	Soll(1495:1497,1508:1509,1655:1658)	Soll(1378:1379,1383:1384,1495:1497,1508:1509,1655:1658)
sonstige Vermögensgegenstände	Soll(1350:1353,1355:1356,1360:1372,1376:1384,1390:1399,1500:1506,1519:1527,1530:1541,1543:1555,1590:1592,1600:1629,1709,1741:1745,1755:1757,1759:1766,1792),Haben(1659,1793),GrSoll(1528:1529,1556:1589,1769:1791,1794),1542,9965:9969	Soll(1350:1353,1355:1356,1360:1372,1380:1382,1390:1399,1500:1506,1519:1527,1530:1541,1543:1555,1590:1592,1600:1629,1709,1741:1745,1755:1757,1759:1766,1792),Haben(1659,1793),GrSoll(1528:1529,1556:1589,1769:1791,1794),1542,9965:9969
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9820:9829,9860:9919,9970:9999)	GrSoll(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9820:9829,9887:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,851:859,930:950,952:966,968:979,990:995,996:999),Soll(1478:1479,1488:1489,1498,840:850,860:869),Soll(1660:1669,1680:1708,1710:1727,1730:1740,1746:1753,1758,1793,1795:1799),Soll(2480:2489,2495:2496,2498,2745,2795:2796,2798,2840:2889),Soll(9295:9299)	Soll(5:9,600:629,730:798,800:839,851:859,930:950,952:966,968:979,990:995,996:999),Soll(1478:1479,1488:1489,1498,840:850,869),Soll(1660:1669,1680:1708,1710:1727,1730:1740,1746:1753,1758,1793,1795:1799),Soll(2480,2485:2489,2495:2496,2498,2745,2795:2796,2798,2840,2850:2859,2869:2889),Soll(9152,9172,9173:9174,9175:9176,9177:9178,9179:9180,9181:9182,9183:9184,9185:9186,9187:9188,9189:9190,9191:9192,9193:9194,9195:9196,9197:9198,9199:9200,9201:9202,9203:9204,9205:9206,9207:9208,9209:9210,9211:9212,9213:9214,9215:9216,9217:9218,9219:9220,9221:9222,9223:9224,9225:9226,9227:9228,9229:9230,9231:9232,9233:9234,9235:9236,9237:9238,9239:9240,9241:9242,9243:9244,9245:9246,9247:9248,9249:9250,9251:9252,9253:9254,9255:9256,9257:9258,9259:9260,9261:9262,9263:9264,9265:9266,9267:9268,9269:9270,9271:9272,9273:9274,9275:9276,9277:9278,9279:9280,9281:9282,9283:9284,9285:9286,9287:9288,9289:9290,9291:9292,9293:9294,9295:9296,9297:9298,9299:9300,9301:9302,9303:9304,9305:9306,9307:9308,9309:9310,9311:9312,9313:9314,9315:9316,9317:9318,9319:9320,9321:9322,9323:9324,9325:9326,9327:9328,9329:9330,9331:9332,9333:9334,9335:9336,9337:9338,9339:9340,9341:9342,9343:9344,9345:9346,9347:9348,9349:9350,9351:9352,9353:9354,9355:9356,9357:9358,9359:9360,9361:9362,9363:9364,9365:9366,9367:9368,9369:9370,9371:9372,9373:9374,9375:9376,9377:9378,9379:9380,9381:9382,9383:9384,9385:9386,9387:9388,9389:9390,9391:9392,9393:9394,9395:9396,9397:9398,9399:9400,9401:9402,9403:9404,9405:9406,9407:9408,9409:9410,9411:9412,9413:9414,9415:9416,9417:9418,9419:9420,9421:9422,9423:9424,9425:9426,9427:9428,9429:9430,9431:9432,9433:9434,9435:9436,9437:9438,9439:9440,9441:9442,9443:9444,9445:9446,9447:9448,9449:9450,9451:9452,9453:9454,9455:9456,9457:9458,9459:9460,9461:9462,9463:9464,9465:9466,9467:9468,9469:9470,9471:9472,9473:9474,9475:9476,9477:9478,9479:9480,9481:9482,9483:9484,9485:9486,9487:9488,9489:9490,9491:9492,9493:9494,9495:9496,9497:9498,9499:9500,9501:9502,9503:9504,9505:9506,9507:9508,9509:9510,9511:9512,9513:9514,9515:9516,9517:9518,9519:9520,9521:9522,9523:9524,9525:9526,9527:9528,9529:9530,9531:9532,9533:9534,9535:9536,9537:9538,9539:9540,9541:9542,9543:9544,9545:9546,9547:9548,9549:9550,9551:9552,9553:9554,9555:9556,9557:9558,9559:9560,9561:9562,9563:9564,9565:9566,9567:9568,9569:9570,9571:9572,9573:9574,9575:9576,9577:9578,9579:9580,9581:9582,9583:9584,9585:9586,9587:9588,9589:9590,9591:9592,9593:9594,9595:9596,9597:9598,9599:9600,9601:9602,9603:9604,9605:9606,9607:9608,9609:9610,9611:9612,9613:9614,9615:9616,9617:9618,9619:9620,9621:9622,9623:9624,9625:9626,9627:9628,9629:9630,9631:9632,9633:9634,9635:9636,9637:9638,9639:9640,9641:9642,9643:9644,9645:9646,9647:9648,9649:9650,9651:9652,9653:9654,9655:9656,9657:9658,9659:9660,9661:9662,9663:9664,9665:9666,9667:9668,9669:9670,9671:9672,9673:9674,9675:9676,9677:9678,9679:9680,9681:9682,9683:9684,9685:9686,9687:9688,9689:9690,9691:9692,9693:9694,9695:9696,9697:9698,9699:9700,9701:9702,9703:9704,9705:9706,9707:9708,9709:9710,9711:9712,9713:9714,9715:9716,9717:9718,9719:9720,9721:9722,9723:9724,9725:9726,9727:9728,9729:9730,9731:9732,9733:9734,9735:9736,9737:9738,9739:9740,9741:9742,9743:9744,9745:9746,9747:9748,9749:9750,9751:9752,9753:9754,9755:9756,9757:9758,9759:9760,9761:9762,9763:9764,9765:9766,9767:9768,9769:9770,9771:9772,9773:9774,9775:9776,9777:9778,9779:9780,9781:9782,9783:9784,9785:9786,9787:9788,9789:9790,9791:9792,9793:9794,9795:9796,9797:9798,9799:9800,9801:9802,9803:9804,9805:9806,9807:9808,9809:9810,9811:9812,9813:9814,9815:9816,9817:9818,9819:9820,9821:9822,9823:9824,9825:9826,9827:9828,9829:9830,9831:9832,9833:9834,9835:9836,9837:9838,9839:9840,9841:9842,9843:9844,9845:9846,9847:9848,9849:9850,9851:9852,9853:9854,9855:9856,9857:9858,9859:9860,9861:9862,9863:9864,9865:9866,9867:9868,9869:9870,9871:9872,9873:9874,9875:9876,9877:9878,9879:9880,9881:9882,9883:9884,9885:9886,9887:9888,9889:9890,9891:9892,9893:9894,9895:9896,9897:9898,9899:9900,9901:9902,9903:9904,9905:9906,9907:9908,9909:9910,9911:9912,9913:9914,9915:9916,9917:9918,9919:9920,9921:9922,9923:9924,9925:9926,9927:9928,9929:9930,9931:9932,9933:9934,9935:9936,9937:9938,9939:9940,9941:9942,9943:9944,9945:9946,9947:9948,9949:9950,9951:9952,9953:9954,9955:9956,9957:9958,9959:9960,9961:9962,9963:9964,9965:9966,9967:9968,9969:9970,9971:9972,9973:9974,9975:9976,9977:9978,9979:9980,9981:9982,9983:9984,9985:9986,9987:9988,9989:9990,9991:9992,9993:9994,9995:9996,9997:9998,9999:10000)

	9,9560:9569),Soll(4984)	295:9299,9560:9569, 9860:9886,9983),Soll(4984)
- P A S S I V A -		
Festkapital	870:879,9570:9579	870:879, 9150,9170 ,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174 ,9920:9929
eingefordertes Kapital	- (870:879,9570:9579, Soll(9920:9929))	- (870:879, 9150,9170 ,9570:9579, 9154,9174 ,9920:9929)
variables Kapital	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)	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
Kapitalkonto III	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(9558,9818),GrHabenGS(9559,9819)	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(9558,9818),GrHabenGS(9559,9819), 9153,9173
Haftkapital	900:909,9500:9509	900:909, 9160,9180 ,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(9940:9949)	9164,9184 ,9940:9949
eingefordertes Kapital	- (900:909,9500:9509, Soll(9940:9949))	- (900:909, 9160,9180 ,9500:9509, 9164,9184 ,9940:9949)
variables Kapital	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)	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
Kapitalkonto III	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(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
entfällt: Gewinn (Verlust)	gewinn,9600:9779,9790:9799	
andere Rücklagen	Haben(853:859),987:989	Haben(853:859),987:989,9802,9804
neu: Gewinnvortrag (Verlustvortrag)		860:868,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		2860:2868
Steuerrückstellungen	Haben(955:963,1760:1766)	Haben(955:960,962:963,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
sonstige Verbindlichkeiten	Soll(1499,1593),Haben(760:798,1300:1309,1360:1372,1390:1469,1548,1590:1592,1691:1694,1700:1709,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),799,1754,1767:1768,9293:9294,9961	Soll(1499,1593),Haben(760:798,1300:1309,1360:1372,1380,1390:1469,1548,1590:1592,1691:1694,1700:1709,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),799,1728:1729,1754,1767:1768,9293:9294,9961
davon aus Steuern	Haben(1548,1736:1739,1741,1746:1747,1749,1797),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768	Haben(1548,1736:1739,1741,1746:1747,1749,1797),GrHaben(1528:1529,1556:1589,1769:1791,1794),1728:1729,1754,1767:1768
davon mit einer Restlaufzeit bis zu einem Jahr	Soll(1499,1593),Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1390:1454,14	Soll(1499,1593),Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:14

	60:1464,1548,1590:1592,1691:1694,1700:1701,1704:1706,1709,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768,9293:9294,9961	54,1460:1464,1548,1590:1592,1691:1694,1700:1701,1704:1706,1709,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9820:9829,9860:9919,9970:9999)	GrHaben(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9820:9829,9887:9919,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,800:839,852,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989,7000:7999),Haben(2480:2489,2495:2496,2498,2745,2795:2796,2798,2840:2889),Haben(840:850,860:869),Haben(9560:9569,9297:9299,9920:9959),Haben(4984)	Haben(1:499,505:508,520:599,800:839,852,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1379,1381:1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989,7000:7999),Haben(2480,2485:2489,2495:2496,2498,2745,2795:2796,2798,2840,2850:2859,2869:2889),Haben(840:850,869),Haben(9152,9172,9560:9569,9297:9299,9860:9886,9930:9939,9950:9959,9982),Haben(4984)
- G u V -		
davon Erträge aus der Währungsumrechnung (unter: sonstige Erträge im Rahmen der gewöhnlichen Geschäftstätigkeit)	2660	2660,2666:2669
davon Aufwendungen aus der Währungsumrechnung (unter: sonstige Aufwendungen im Rahmen der gewöhnlichen Geschäftstätigkeit)	2150,2169	2150,2166:2169
sonstige Zinsen und ähnliche Erträge	GrHaben(2146:2148,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699	GrHaben(2146:2147,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699
Zinsen und ähnliche Aufwendungen	GrSoll(2146:2148,2686:2687),2100:2145,2149	GrSoll(2146:2147,2686:2687),2100:2145,2148:2149
neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		2860:2868
Entnahmen aus anderen Rücklagen	2799:2839	2799:2839,2841:2849
Einstellungen in andere Rücklagen	2499	2481:2484,2499
neu: Belastung auf Kapitalkonten		Soll(9600:9609,9700:9709,9981),Haben(9610:9699,9710:9779,9790:9799)
neu: Belastung auf Verbindlichkeitskonten		Haben(9980)
neu: Gutschrift auf Kapitalkonten		Soll(9610:9699,9710:9779,9790:9799),Haben(9600:9609,9700:9709,9981,9983)
neu:		

Gutschrift auf Verbindlichkeitskonten		Soll(9980,9982)
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2.1.3.4 Dichte D. Personengesellschaft (erweiterte Form KG)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Festkapital	870:879,9570:9579	870:879,9150,9170,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174,9920:9929
eingefordertes Kapital	- (870:879,9570:9579,Soll(9920:9929))	- (870:879,9150,9170,9570:9579,9154,9174,9920:9929)
variables Kapital	880:889,1800:1899,9580:9589,9830:9839	880:889,1800:1899,9146,9151,9155:9159,9171,9175:9179,9580:9589,9830:9839
Kapitalkonto III	9550:9559,9810:9819	9153,9173,9550:9559,9810:9819
Haftkapital	900:909,9500:9509	900:909,9160,9180,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(9940:9949)	9164,9184,9940:9949
eingefordertes Kapital	- (900:909,9500:9509,Soll(9940:9949))	- (900:909,9160,9180,9500:9509,9164,9184,9940:9949)
variables Kapital	910:919,9510:9519,9850:9859	910:919,9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188,9510:9519,9850:9859
Kapitalkonto III	9400:9499,9780:9789,9840:9849	9163,9183,9400:9499,9780:9789,9840:9849
entfällt: Jahresüberschuss (Jahresfehlbetrag)	gewinn,9600:9779,9790:9799	
andere Rücklagen	Haben(853:859),987:989	Haben(853:859),987:989,9802,9804
neu: Gewinnvortrag (Verlustvortrag)		860:868,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		2860:2868
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9820:9829,9860:9919,9970:9999)	GrSoll(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9820:9829,9887:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,851:859,930:950,952:966,968:979,990:995),Soll(996:999,1478:1479,1488:1489,1498,840:850,860:869),Soll(1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799),Soll(2480:2489,2495:2496,2498,2745,2795:2796,2798,2840:2889),Soll(9295:9299,9560:9569),Soll(4984)	Soll(5:9,600:629,730:798,800:839,851:859,930:950,952:966,968:979,990:995),Soll(996:999,1478:1479,1488:1489,1498,840:850,869),Soll(1660:1669,1680:1708,1710:1727,1730:1740,1746:1753,1758,1793,1795:1799),Soll(2480,2485:2489,2495:2496,2498,2745,2795:2796,2798,2840,2850:2859,2869:2889),Soll(9152,9172,9295:9299,9560:9569,9860:9886,9983),Soll(4984)

- P A S S I V A -		
Festkapital	870:879,9570:9579	870:879, 9150,9170 ,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174 ,9920:9929
eingefordertes Kapital	- (870:879,9570:9579, Soll(9920:9929))	- (870:879, 9150,9170 ,9570:9579, 9154,9174 ,9920:9929)
variables Kapital	880:889,1800:1899,9580:9589,9830:9839	880:889,1800:1899, 9146,9151,9155:9159,9171,9175:9179 ,9580:9589,9830:9839
Kapitalkonto III	9550:9559,9810:9819	9153,9173 ,9550:9559,9810:9819
Haftkapital	900:909,9500:9509	900:909, 9160,9180 ,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(9940:9949)	9164,9184 ,9940:9949
eingefordertes Kapital	- (900:909,9500:9509, Soll(9940:9949))	- (900:909, 9160,9180 ,9500:9509, 9164,9184 ,9940:9949)
variables Kapital	910:919,9510:9519,9850:9859	910:919, 9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188 ,9510:9519,9850:9859
Kapitalkonto III	9400:9499,9780:9789,9840:9849	9163,9183 ,9400:9499,9780:9789,9840:9849
entfällt: Jahresüberschuss (Jahresfehlbetrag)	gewinn,9600:9779,9790:9799	
andere Rücklagen	Haben(853:859),987:989	Haben(853:859),987:989, 9802,9804
neu: Gewinnvortrag (Verlustvortrag)		860:868,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		2860:2868
Steuerrückstellungen	Haben(955:963,1760:1766)	Haben(955: 960,962 :963,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961 ,964:966,970:979),GrHaben(967,1354)
sonstige Verbindlichkeiten	Soll(1499,1593),Haben(760:798,1300:1309,1360:1372,1390:1469,1548,1590:1592,1691:1694,1700:1709,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),799,1754,1767:1768,9293:9294,9961	Soll(1499,1593),Haben(760:798,1300:1309,1360:1372, 1380 ,1390:1469,1548,1590:1592,1691:1694,1700:1709,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),799, 1728:1729 ,1754,1767:1768,9293:9294,9961
davon aus Steuern	Haben(1548,1736:1739,1741,1746:1747,1749,1797),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768	Haben(1548,1736:1739,1741,1746:1747,1749,1797),GrHaben(1528:1529,1556:1589,1769:1791,1794), 1728:1729 ,1754,1767:1768
davon mit einer Restlaufzeit bis zu einem Jahr	Soll(1499,1593),Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1390:1454,1460:1464,1548,1590:1592,1691:1694,1700:1701,1704:1706,1709,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,179	Soll(1499,1593),Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372, 1380 ,1390:1454,1460:1464,1548,1590:1592,1691:1694,1700:1701,1704:1706,1709,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,175

	2,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768,9293:9294,9961	9,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794), 1728:1729 ,1754,1767:1768,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9820:9829, 9860 :9919,9970:9999)	GrHaben(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9820:9829, 9887 :9919,9970: 9979,9984 :9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,800:839,852,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989),Haben(2480:2489 ,2495:2496,2498,2745,2795:2796,2798, 2840:2889),Haben(7000:7999,840:850, 860:869),Haben(9560:9569,9297:9299, 9920 :9959),Haben(4984)	Haben(1:499,505:508,520:599,800:839,852,980:986,992:995,1000:1099,1327:1353,1355:1356,1376: 1379,1381 :1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989),Haben(2480,2485:2489 ,2495:2496,2498,2745,2795:2796,2798, 2840,2850:2859,2869:2889),Haben(7000:7999,840:850, 869),Haben(9152,9172 ,9560:9569,9297:9299, 9860:9886,9930:9939,9950 :9959, 9982),Haben(4984)
- G u V -		
davon Erträge aus der Währungsumrechnung (unter: sonstige Erträge im Rahmen der gewöhnlichen Geschäftstätigkeit)	2660	2660, 2666:2669
davon Aufwendungen aus der Währungsumrechnung (unter: sonstige Aufwendungen im Rahmen der gewöhnlichen Geschäftstätigkeit)	2150, 2169	2150, 2166:2169
sonstige Zinsen und ähnliche Erträge	GrHaben(2146: 2148 ,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699	GrHaben(2146: 2147 ,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699
Zinsen und ähnliche Aufwendungen	GrSoll(2146: 2148 ,2686:2687),2100:2145, 2149	GrSoll(2146: 2147 ,2686:2687),2100:2145, 2148:2149
neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		2860:2868
Entnahmen aus anderen Rücklagen	2799:2839	2799:2839, 2841:2849
Einstellungen in andere Rücklagen	2499	2481:2484 ,2499
neu: Belastung auf Kapitalkonten		Soll(9600:9609,9700:9709,9981),Haben(9610:9699,9710:9779,9790:9799)
neu: Belastung auf Verbindlichkeitskonten		Haben(9980)
neu: Gutschrift auf Kapitalkonten		Soll(9610:9699,9710:9779,9790:9799),Haben(9600:9609,9700:9709,9981,9983)
neu: Gutschrift auf Verbindlichkeitskonten		Soll(9980,9982)

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

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9820:9829,9880:9882,9887:9919,9970:9999)	GrSoll(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9820:9829,9880:9882,9887:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,851:859,930:950,952:966,968:979,990:995),Soll(996:999,1478:1479,1488:1489,1498,840:850,860:869),Soll(1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799),Soll(2480:2489,2495:2496,2498,2745,2795:2796,2798,2840:2889),Soll(9295:9299,9560:9569,9885,9886),Soll(4984)	Soll(5:9,600:629,730:798,800:839,851:859,930:950,952:966,968:979,990:995),Soll(996:999,1478:1479,1488:1489,1498,840:850,869),Soll(1660:1669,1680:1708,1710:1727,1730:1740,1746:1753,1758,1793,1795:1799),Soll(2480,2485:2489,2495:2496,2498,2745,2795:2796,2798,2840,2850:2859,2869:2889),Soll(9152,9172,9295:9299,9560:9569,9885,9886,9983),Soll(4984)
- P A S S I V A -		
Festkapital	870:879,9570:9579	870:879,9150,9170,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174,9920:9929
eingefordertes Kapital	- (870:879,9570:9579,Soll(9920:9929))	- (870:879,9150,9170,9570:9579,9154,9174,9920:9929)
variables Kapital	880:889,1800:1899,9580:9589,9830:9839	880:889,1800:1899,9146,9151,9155:9159,9171,9175:9179,9580:9589,9830:9839
Kapitalkonto III	9550:9559,9810:9819	9153,9173,9550:9559,9810:9819
Haftkapital	900:909,9500:9509	900:909,9160,9180,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(9940:9949)	9164,9184,9940:9949
eingefordertes Kapital	- (900:909,9500:9509,Soll(9940:9949))	- (900:909,9160,9180,9500:9509,9164,9184,9940:9949)
variables Kapital	910:919,9510:9519,9850:9859	910:919,9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188,9510:9519,9850:9859
Kapitalkonto III	9400:9499,9780:9789,9840:9849	9163,9183,9400:9499,9780:9789,9840:9849
entfällt: nicht verteilter Jahreserfolg	gewinn,9600:9779,9790:9799	
Rücklagen	Haben(851,853:859),987:989	Haben(851,853:859),987:989,9802,9804
neu: Gewinnvortrag (Verlustvortrag)		860:868,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		2860:2868
Steuerrückstellungen	Haben(955:963,1760:1766)	Haben(955:960,962:963,1760:1766)

		66)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961 ,964:966,970:979),GrHaben(967,1354)
sonstige Verbindlichkeiten	Soll(1499,1593),Haben(760:798,1300:1309,1360:1372,1390:1469,1548,1590:1592,1691:1694,1700:1709,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),799,1754,1767:1768,9293:9294,9961	Soll(1499,1593),Haben(760:798,1300:1309,1360:1372, 1380 ,1390:1469,1548,1590:1592,1691:1694,1700:1709,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),799, 1728:1729 ,1754,1767:1768,9293:9294,9961
davon aus Steuern	Haben(1548,1736:1739,1741,1746:1747,1749, 1797),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768	Haben(1548,1736:1739,1741,1746:1747,1749, 1797:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794), 1728:1729 ,1754,1767:1768
davon mit einer Restlaufzeit bis zu einem Jahr	Soll(1499,1593),Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1390:1454,1460:1464,1548,1590:1592,1691:1694,1700:1701,1704:1706,1709,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768,9293:9294,9961	Soll(1499,1593),Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372, 1380 ,1390:1454,1460:1464,1548,1590:1592,1691:1694,1700:1701,1704:1706,1709,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794), 1728:1729 ,1754,1767:1768,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9820:9829,9880:9882,9887:9919,9970:9999)	GrHaben(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9820:9829,9880:9882,9887:9919,9970: 9979,9984 :9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,800:839,852,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989),Haben(7000:7999,840:850, 860:869),Haben(2480:2489 ,2495:2496,2498,2745,2795:2796,2798, 2840:2889),Haben(9560:9569,9297:9299,9860:9879,9883,9884, 9920:9959),Haben(4984)	Haben(1:499,505:508,520:599,800:839,852,980:986,992:995,1000:1099,1327:1353,1355:1356,1376: 1379,1381 :1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989),Haben(7000:7999,840:850, 869),Haben(2480,2485:2489 ,2495:2496,2498,2745,2795:2796,2798, 2840,2850:2859,2869:2889),Haben(9152,9172 ,9560:9569,9297:9299,9860:9879,9883,9884, 9930:9939,9950:9959,9982),Haben(4984)
- G u V -		
davon Erträge aus der Währungsumrechnung (unter: sonstige Erträge im Rahmen der gewöhnlichen Geschäftstätigkeit)	2660	2660, 2666:2669
davon Aufwendungen aus der Währungsumrechnung (unter: sonstige Aufwendungen im Rahmen der gewöhnlichen Geschäftstätigkeit)	2150, 2169	2150, 2166:2169
sonstige Zinsen und ähnliche Erträge	GrHaben(2146: 2148 ,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699	GrHaben(2146: 2147 ,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699

Zinsen und ähnliche Aufwendungen	GrSoll(2146:2148,2686:2687),2100:2145,2149	GrSoll(2146:2147,2686:2687),2100:2145,2148:2149
neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		2860:2868
Entnahmen aus anderen Rücklagen	2799:2839	2799:2839,2841:2849
Einstellungen in andere Rücklagen	2499	2481:2484,2499
neu: Belastung auf Kapitalkonten		Soll(9600:9609,9700:9709,9981) ,Haben(9610:9699,9710:9779,9790:9799)
neu: Belastung auf Verbindlichkeitskonten		Haben(9980)
neu: Gutschrift auf Kapitalkonten		Soll(9610:9699,9710:9779,9790:9799),Haben(9600:9609,9700:9709,9981,9983)
neu: Gutschrift auf Verbindlichkeitskonten		Soll(9980,9982)

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

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9500:9539,9700:9809,9820:9829,9880:9882,9887:9919,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9539,9700:9801,9806:9809,9820:9829,9880:9882,9887:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,851:859,930:950,952:966,968:979,990:995),Soll(996:999,1478:1479,1488:1489,1498,840:850,860:869),Soll(1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799),Soll(2480:2489,2495:2496,2498,2745,2795:2796,2798,2840:2889),Soll(9295:9299,9560:9569,9884:9886),Soll(900:929,1900:1999,9400:9499,9840:9859,9870:9879,9940:9959),Soll(4984)	Soll(5:9,600:629,730:798,800:839,851:859,930:950,952:966,968:979,990:995),Soll(996:999,1478:1479,1488:1489,1498,840:850,869),Soll(1660:1669,1680:1708,1710:1727,1730:1740,1746:1753,1758,1793,1795:1799),Soll(2480,2485:2489,2495:2496,2498,2745,2795:2796,2798,2840,2850:2859,2869:2889),Soll(9295:9299,9560:9569,9884:9886),Soll(900:929,1900:1999,9141,9147,9152,9160:9165,9172,9180:9185,9400:9499,9840:9859,9870:9879,9940:9959,9983),Soll(4984)
- P A S S I V A -		
Festkapital	870:879,9570:9579	870:879,9150,9170,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174,9920:9929
eingefordertes Kapital	- (870:879,9570:9579,Soll(9920:9929))	- (870:879,9150,9170,9570:9579,9154,9174,9920:9929)
variables Kapital	880:889,1800:1899,9580:9589,9830:9839	880:889,1800:1899,9146,9151,9155:9159,9171,9175:9179,9580:9589,9830:9839

Kapitalkonto III	9550:9559,9810:9819	9153,9173 ,9550:9559,9810:9819
Haftkapital	900:909,9500:9509	900:909, 9160,9180 ,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(9940:9949)	9164,9184 ,9940:9949
eingefordertes Kapital	- (900:909,9500:9509, Soll(9940:9949))	- (900:909, 9160,9180 ,9500:9509, 9164,9184 ,9940:9949)
variables Kapital	910:919,9510:9519,9850:9859	910:919, 9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188 ,9510:9519,9850:9859
Kapitalkonto III	9400:9499,9780:9789,9840:9849	9163,9183 ,9400:9499,9780:9789,9840:9849
entfällt: nicht verteilter Jahreserfolg	gewinn,9600:9699	
Rücklagen	Haben(851,853:859),987:989	Haben(851,853:859),987:989, 9802,9804
neu: Gewinnvortrag (Verlustvortrag)		860:868,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		2860:2868
Steuerrückstellungen	Haben(955:963,1760:1766)	Haben(955: 960,962 :963,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961 ,964:966,970:979),GrHaben(967,1354)
sonstige Verbindlichkeiten	Soll(1499,1593),Haben(760:798,1300:1309,1360:1372,1390:1469,1548,1590:1592,1691:1694,1700:1709,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),799,1754,1767:1768,9293:9294,9961	Soll(1499,1593),Haben(760:798,1300:1309,1360:1372, 1380 ,1390:1469,1548,1590:1592,1691:1694,1700:1709,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),799, 1728:1729 ,1754,1767:1768,9293:9294,9961
davon aus Steuern	Haben(1548,1736:1739,1741,1746:1747,1749, 1797),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768	Haben(1548,1736:1739,1741,1746:1747,1749, 1797:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794), 1728:1729 ,1754,1767:1768
davon mit einer Restlaufzeit bis zu einem Jahr	Soll(1499,1593),Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1390:1454,1460:1464,1548,1590:1592,1691:1694,1700:1701,1704:1706,1709,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768,9293:9294,9961	Soll(1499,1593),Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372, 1380 ,1390:1454,1460:1464,1548,1590:1592,1691:1694,1700:1701,1704:1706,1709,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794), 1728:1729 ,1754,1767:1768,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9500:9539,9700:9809,9820:9829,9880:9882,9887:9919,9970:9999)	GrHaben(9000: 9140,9142:9145,9189 :9291,9300:9399,9500:9539,9700: 9801,9806 :9809,9820:9829,9880:9882,9887:9919,9970: 9979,9984 :9999)

Sonstige Passiva	Haben(1:499,505:508,520:599,800:839,852,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989),Haben(2480:2489,2495:2496,2498,2745,2795:2796,2798,2840:2889),Haben(7000:7999,840:850,860:869),Haben(9560:9569,9297:9299,9860:9879,9883:9884,9920:9959),Haben(900:929,1900:1999,9400:9499,9840:9859,9886),Haben(4984)	Haben(1:499,505:508,520:599,800:839,852,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1379,1381:1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989),Haben(2480,2485:2489,2495:2496,2498,2745,2795:2796,2798,2840,2850:2859,2869:2889),Haben(7000:7999,840:850,869),Haben(9560:9569,9297:9299,9860:9879,9883:9884,9930:9959),Haben(900:929,1900:1999,9400:9499,9840:9859,9886,9982),Haben(4984)
- G u V -		
davon Erträge aus der Währungsumrechnung (unter: sonstige Erträge im Rahmen der gewöhnlichen Geschäftstätigkeit)	2660	2660,2666:2669
davon Aufwendungen aus der Währungsumrechnung (unter: sonstige Aufwendungen im Rahmen der gewöhnlichen Geschäftstätigkeit)	2150,2169	2150,2166:2169
sonstige Zinsen und ähnliche Erträge	GrHaben(2146:2148,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699	GrHaben(2146:2147,2686:2687),2650:2659,2670:2685,2688:2699,8650:8699
Zinsen und ähnliche Aufwendungen	GrSoll(2146:2148,2686:2687),2100:2145,2149	GrSoll(2146:2147,2686:2687),2100:2145,2148:2149
neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		2860:2868
Entnahmen aus anderen Rücklagen	2799:2839	2799:2839,2841:2849
Einstellungen in andere Rücklagen	2499	2481:2484,2499
neu: Belastung auf Kapitalkonten		Soll(9600:9609,9981),Haben(9610:9699)
neu: Belastung auf Verbindlichkeitskonten		Haben(9980)
neu: Gutschrift auf Kapitalkonten		Soll(9610:9699),Haben(9600:9609,9981,9983)
neu: Gutschrift auf Verbindlichkeitskonten		Soll(9980,9982)

2.1.3.7 Dichte G. Personengesellschaft, GbR

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Festkapital	870:879,9570:9579	870:879,9150,9170,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174,9920:9929

eingefordertes Kapital	- (870:879,9570:9579,Soll(9920:9929))	- (870:879,9150,9170,9570:9579,9154,9174,9920:9929)
variables Kapital	880:889,1800:1899,9580:9589	880:889,1800:1899,9146,9151,9171,9580:9589
Kapitalkonto III	9550:9559,9810:9819	9153,9173,9550:9559,9810:9819
entfällt: nicht verteilter Jahreserfolg	gewinn,9600:9779	
neu: Gewinnvortrag (Verlustvortrag)		860:868,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		2860:2868
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9500:9539,9700:9809,9820:9829,9880:9882,9887:9919,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9539,9700:9801,9806:9809,9820:9829,9880:9882,9887:9919,9970:9979,9984:9999)
Sonstige Aktiva	Soll(5:9,600:629,730:798,800:839,851:859,930:950,952:966,968:979,990:995),Soll(996:999,1478:1479,1488:1489,1498,840:850,860:869),Soll(1660:1669,1680:1708,1710:1740,1746:1753,1758,1793,1795:1799),Soll(2480:2489,2495:2496,2498,2745,2795:2796,2798,2840:2889),Soll(9295:9299,9560:9569,9884:9886),Soll(900:929,1900:1999,9400:9499,9840:9859,9860:9869,9870:9879,9883,9940:9959),Soll(4984)	Soll(5:9,600:629,730:798,800:839,851:859,930:950,952:966,968:979,990:995),Soll(996:999,1478:1479,1488:1489,1498,840:850,869),Soll(1660:1669,1680:1708,1710:1727,1730:1740,1746:1753,1758,1793,1795:1799),Soll(2480,2482:2489,2495:2496,2498,2745,2795:2796,2798,2840,2842:2859,2869:2889),Soll(9141,9147:9149,9152,9155:9169,9172,9175:9188,9295:9299,9560:9569,9830:9839,9884:9886),Soll(900:929,1900:1999,9400:9499,9840:9859,9860:9869,9870:9879,9883,9940:9959,9983),Soll(4984)
- P A S S I V A -		
Festkapital	870:879,9570:9579	870:879,9150,9170,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	9154,9174,9920:9929
eingefordertes Kapital	- (870:879,9570:9579,Soll(9920:9929))	- (870:879,9150,9170,9570:9579,9154,9174,9920:9929)
variables Kapital	880:889,1800:1899,9580:9589	880:889,1800:1899,9146,9151,9171,9580:9589
variables Kapital	880:889,1800:1899,9580:9589	880:889,1800:1899,9146,9151,9155:9159,9171,9175:9179,9580:9589,9830:9839
Kapitalkonto III	9550:9559,9810:9819	9153,9173,9550:9559,9810:9819
entfällt: nicht verteilter Jahreserfolg	gewinn,9600:9779	
Rücklagen	Haben(851,853:859),987:989	Haben(851,853:859),987:989,9802,9804
neu: Gewinnvortrag (Verlustvortrag)		860:868,9803,9805

neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		2860:2868
Steuerrückstellungen	Haben(955:963,1760:1766)	Haben(955:960,962:963,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
sonstige Verbindlichkeiten	Soll(1499,1593),Haben(760:798,1300:1309,1360:1372,1390:1469,1548,1590:1592,1691:1694,1700:1709,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),799,1754,1767:1768,9293:9294,9961	Soll(1499,1593),Haben(760:798,1300:1309,1360:1372,1380,1390:1469,1548,1590:1592,1691:1694,1700:1709,1730:1753,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),799,1754,1767:1768,9293:9294,9961
davon aus Steuern	Haben(1548,1736:1739,1741,1746:1747,1749,1797),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768	Haben(1548,1736:1739,1741,1746:1747,1749,1797:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),1728:1729,1754,1767:1768
davon mit einer Restlaufzeit bis zu einem Jahr	Soll(1499,1593),Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1390:1454,1460:1464,1548,1590:1592,1691:1694,1700:1701,1704:1706,1709,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),1754,1767:1768,9293:9294,9961	Soll(1499,1593),Haben(760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1548,1590:1592,1691:1694,1700:1701,1704:1706,1709,1730:1733,1736:1737,1740:1743,1746:1751,1755:1757,1759,1792,1795:1799),GrHaben(1528:1529,1556:1589,1769:1791,1794),1728:1729,1754,1767:1768,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9500:9539,9700:9809,9820:9829,9880:9882,9887:9919,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9539,9700:9801,9806:9809,9820:9829,9880:9882,9887:9919,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,800:839,852,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989),Haben(2480:2489,2495:2496,2498,2745,2795:2796,2798,2840:2889),Haben(7000:7999,840:850,860:869),Haben(9560:9569,9297:9299,9860:9879,9883:9884,9885,9920:9959),Haben(900:929,1900:1999,9400:9499,9840:9859,9886),Haben(4984)	Haben(1:499,505:508,520:599,800:839,852,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1379,1381:1384),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1758,3970:3989),Haben(2480,2485:2489,2495:2496,2498,2745,2795:2796,2798,2840,2850:2859,2869:2889),Haben(7000:7999,840:850,869),Haben(9141,9147:9149,9152,9155:9169,9172,9175:9188,9560:9569,9297:9299,9860:9879,9830:9839,9883:9884,9885,9930:9959,9982),Haben(900:929,1900:1999,9400:9499,9840:9859,9886),Haben(4984)
- G u V -		
davon Erträge aus der Währungsumrechnung (unter: sonstige Erträge im Rahmen der	2660	2660,2666:2669

gewöhnlichen Geschäftstätigkeit)		
davon Aufwendungen aus der Währungsumrechnung (unter: sonstige Aufwendungen im Rahmen der gewöhnlichen Geschäftstätigkeit)	2150: 2169	2150: 2166:2169
sonstige Zinsen und ähnliche Erträge	GrHaben(2146: 2148 ,2686:2687), 2650:2659,2670:2685,2688:2699 ,8650:8699	GrHaben(2146: 2147 ,2686:2687), 2650:2659,2670:2685,2688:2699 ,8650:8699
Zinsen und ähnliche Aufwendungen	GrSoll(2146: 2148 ,2686:2687),21 00:2145, 2149	GrSoll(2146: 2147 ,2686:2687),21 00:2145, 2148:2149
neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		2860:2868
Entnahmen aus anderen Rücklagen	2799:2839	2799:2839, 2841:2849
Einstellungen in andere Rücklagen	2499	2481:2484 ,2499
neu: Belastung auf Kapitalkonten		Soll(9600:9609,9981),Haben(961 0:9699)
neu: Belastung auf Verbindlichkeitskonten		Haben(9980)
neu: Gutschrift auf Kapitalkonten		Soll(9610:9699),Haben(9600:960 9,9981,9983)
neu: Gutschrift auf Verbindlichkeitskonten		Soll(9980,9982)

2.1.4 KR03/04/51/McD - Bilanz - Einzelunternehmen (ab 01.2015)

2.1.4.1 Dichte A. Einzelunternehmen

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:17 29)	Haben(1722:17 27)
Kapitaländerung BilMoG	853:854,857:859,987:9 89	853:854,857:859,987:9 88
neu: Kapitalanpassungen		9150:9151,9153
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
Saldo Klasse 9	GrSoll(9000:9291 ,9300:9919,997 0:9999)	GrSoll(9000:9140,9142:9145,918 9:9291 ,9300: 9399,9500:9801,98 06:9809,9887:9919 ,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,800:839,89 0:950,952:966,968:979,990:999, 1478:1479,1488:1489,1498),Soll (1660:1708,1710:1740,1793,179 5:1799,1900:1999,840:852,855:8 56,9295:9299),Soll(2480:2489,2 495:2499,2745,2795:2889),Soll(5:9,1758,4984)	Soll(600:629,730:798,800:839,89 0:950,952:966,968:979,990:999, 1478:1479,1488:1489,1498),Soll (1660:1708,1710: 1727,1730 :174 0,1793,1795:1799,1900:1999,84 0:852,855:856,9295:9299),Soll(2 480:2489,2495:2499,2745,2795: 2889),Soll(5:9,1758,4984), Soll(9 141,9147:9149,9152,9154:9188, 9400:9499,9802:9805,9810:9886

		)
- P A S S I V A -		
Kapitaländerung BilMoG	853:854,857:859,987:989	853:854,857:859,987:988
neu: Kapitalanpassungen		9150:9151,9153
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
Sonstige Verbindlichkeiten	Haben(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Soll(1593),Haben(1548,1590:1592,1665:1679),Haben(1691:1709,1730,1731:1753),1754,Haben(1755:1757,1759),1767:1768,9293:9294,9961,Haben(1792,1795:1799)	Haben(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Soll(1593),Haben(1548,1590:1592,1665:1679),Haben(1691:1709,1730,1731:1753),1728:1729,1754,Haben(1755:1757,1759),1767:1768,9293:9294,9961,Haben(1792,1795:1799)
Saldo Klasse 9	GrHaben(9000:9291,9300:9919,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,800:852,855:856,890:929,980:986,992:995,1000:1099,1327:1353,1355:1356,1373:1379,1381:1389),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1900:1999,3970:3989,7000:7999,9297:9299,9920:9959),Haben(2480:2489,2495:2499,2745,2795:2889),Haben(1758,4984)	Haben(1:499,505:508,520:599,800:852,855:856,890:929,980:986,992:995,1000:1099,1327:1353,1355:1356,1373:1379,1381:1389),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1900:1999,3970:3989,7000:7999,9297:9299,9920:9959),Haben(2480:2489,2495:2499,2745,2795:2889),Haben(1758,4984),Haben(9141,9147:9149,9152,9154:9188,9400:9499,9802:9805,9810:9886)

2.1.4.2 Dichte B. Einzelunternehmen (erweiterte Form)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
neu: Kapitalanpassungen		9150:9151,9153
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
Saldo Klasse 9	GrSoll(9000:9291,9300:9919,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,890:950,952:966,968:979,990:999,1478:1479,1488:1489,1498),Soll(1660:1708,1710:1740,1746:1753,1793,1	Soll(600:629,730:798,890:950,952:966,968:979,990:999,1478:1479,1488:1489,1498),Soll(1660:1708,1710:1727,1730:1740,1746:1

	795:1799,1900:1999,2480:2489,800:852,855:856,9295:9299),Soll(2495:2499,2745,2795:2889),Soll(5:9,1758,4984)	753,1793,1795:1799,1900:1999,2480:2489,800:852,855:856,9295:9299),Soll(2495:2499,2745,2795:2889),Soll(5:9,1758,4984),Soll(9141,9147:9149,9152,9154:9188,9400:9499,9802:9805,9810:9886)
- P A S S I V A -		
Kapitaländerung BilMoG	853:854,857:859,987:989	853:854,857:859,987:988
neu: Kapitalanpassungen		9150:9151,9153
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
kurzfristige sonstige Verbindlichkeiten	Haben(730:739,755:759,760:763,770:773,780:783,790:798),799,Haben(1300:1301,1305:1309,1360:1372,1380,1390,1399:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1705:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1754,Haben(1755:1757,1759),1767:1768,9293:9294,9961,Haben(1792,1795:1799)	Haben(730:739,755:759,760:763,770:773,780:783,790:798),799,Haben(1300:1301,1305:1309,1360:1372,1380,1390,1399:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1705:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1728:1729,1754,Haben(1755:1757,1759),1767:1768,9293:9294,9961,Haben(1792,1795:1799)
Saldo Klasse 9	GrHaben(9000:9291,9300:9919,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,800:852,855:856,890:929,980:986,992:995,1000:1099,1327:1353,1355:1356,1373:1379,1381:1389,1391:1398),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1900:1999,2480:2489,3970:3989,7000:7999,9297:9299,9920:9959),Haben(2495:2499,2745,2795:2889),Haben(1758,4984)	Haben(1:499,505:508,520:599,800:852,855:856,890:929,980:986,992:995,1000:1099,1327:1353,1355:1356,1373:1379,1381:1389,1391:1398),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1900:1999,2480:2489,3970:3989,7000:7999,9297:9299,9920:9959),Haben(2495:2499,2745,2795:2889),Haben(1758,4984),Haben(9141,9147:9149,9152,9154:9188,9400:9499,9802:9805,9810:9886)

2.1.4.3 Dichte C. Einzelunternehmen nach HGB (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(1722:1729)	Haben(1722:1727)
Kapitaländerung BilMoG	853:854,857:859,987:989	853:854,857:859,987:988
neu:		9150:9151,9153

Kapitalanpassungen		
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
Saldo Klasse 9	GrSoll(9000:9291,9300:9809,9820:9919,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,800:839,890:950,952:966,968:979,990:999,1478:1479,1488:1489,1498),Soll(1660:1708,1710:1740,1746:1753,1793,1795:1799,840:852,855:856,860:869,1900:1999,9295:9299),Soll(2480:2489,2495:2499,2745,2795:2889),Soll(5:9,1758,4984)	Soll(600:629,730:798,800:839,890:950,952:966,968:979,990:999,1478:1479,1488:1489,1498),Soll(1660:1708,1710:1727,1730:1740,1746:1753,1793,1795:1799,840:852,855:856,860:869,1900:1999,9295:9299),Soll(2480:2489,2495:2499,2745,2795:2889),Soll(5:9,1758,4984),Soll(9141,9147:9149,9152,9154:9188,9400:9499,9802:9805,9820:9886)
- P A S S I V A -		
Kapitaländerung BilMoG	853:854,857:859,987:989	853:854,857:859,987:988
neu: Kapitalanpassungen		9150:9151,9153
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
Sonstige Verbindlichkeiten	Haben(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1679,1691:1709,1730,1731:1753),1754,Haben(1755:1757,1759),1767:1768,9293:9294,9961,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)	Haben(730:798),799,Haben(1300:1309,1360:1372,1380,1390:1469,1490:1497),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1679,1691:1709,1730,1731:1753),1728:1729,1754,Haben(1755:1757,1759),1767:1768,9293:9294,9961,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)
- davon aus Steuern	Haben(1548,1736:1739,1741,1746:1747,1749,1797),1754,1767:1768,GrHaben(1528:1529,1556:1559,1560:1589,1769,1770:1791,1794)	Haben(1548,1736:1739,1741,1746:1747,1749,1797),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(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1705:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1754,Haben(1755:1757,1759),1767:1768,9293:9294,9961,Haben(1792,1795:1799),GrHaben(1528:1529,1556:1559,1560:	Haben(730:739,755:759,760:763,770:773,780:783,1300:1301,1305:1309,1360:1372,1380,1390:1454,1460:1464,1490:1494),Soll(1499),Haben(1548,1590:1592),Soll(1593),Haben(1665:1666,1670:1671,1675:1676,1691:1696,1700:1701,1705:1706,1709,1730,1731:1733,1736:1737,1740:1743,1746:1751),1728:1729,1754,Haben(1755:1757,1759),1767:1768,9293:9294,9961,Haben(1792,1795:1799),GrHaben(1528:1529,1556:

	1589,1769,1770:1791,1794)	1559,1560:1589,1769,1770:1791,1794)
Saldo Klasse 9		GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,800:852,855:856,860:869,890:929,980:986,992:995,1000:1099,1327:1353,1355:1356,1373:1379,1381:1389),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1900:1999,3970:3989,7000:7999,9297:9299,9920:9959),Haben(2480:2489,2495:2499,2745,2795:2889,1758,4984)	Haben(1:499,505:508,520:599,800:852,855:856,860:869,890:929,980:986,992:995,1000:1099,1327:1353,1355:1356,1373:1379,1381:1389),Haben(1500:1527,1530:1541,1543:1547,1549:1555,1593,1900:1999,3970:3989,7000:7999,9297:9299,9920:9959),Haben(2480:2489,2495:2499,2745,2795:2889,1758,4984),Haben(9141,9147:9149,9152,9154:9188,9400:9499,9802:9805,9820:9886)

2.2 Kontenrahmen KR04

2.2.1 KR03/04 - Gewinnermittlung nach § 4 (3) EStG (ab 01.2012)

2.2.1.1 Dichten A-D

Positionsbezeichnung	Konten alt	Konten neu
Umsatzsteuer	3800:3801,3805:3808,3817:3818,3832,3851:3853,9895	3798,3800:3801,3805:3808,3817:3818,3832,3851:3853,9895
Löhne und Gehälter	6000:6029,6030:6059,6070:6089,JVZ(1457:1459,3720:3725,3730:3759,3770:3785,3790:3795)	6000:6029,6030:6059,6070:6075,6080:6089,JVZ(1457:1459,3720:3725,3730:3759,3770:3785,3790:3795)
Gesetzliche soziale Aufwendungen und Altersversorgung	6100:6119,6120:6129,6140:6149,6150:6199,6440:6449,JVZ(3796:3799)	6100:6119,6120:6129,6140:6149,6150:6199,6440:6449,JVZ(3796:3797)
Neutrale Aufwendungen	JVZ(3726:3729,3854:3859),6352:6389,6390:6399,6880:6883,6905:6909,6922,6924:6929,6960:6969,7208:7209,7300:7359,7390:7399,7500:7549,7554:7559,7600:7609,7630:7642,7680:7684,7690:7693,7900:7999	JVZ(3726:3729,3799,3854:3859),6352:6389,6390:6399,6880:6883,6905:6909,6922,6924:6929,6960:6969,7208:7209,7300:7359,7390:7399,7500:7549,7554:7559,7600:7609,7630:7642,7680:7684,7690:7693,7900:7999
Andere ergebniswirksame Konten	4800:4819,4825:4829,4910:4919,4920:4922,4923,4930:4932,4933,4936,4939,5880:5889,6201:6204,6211:6219,6268:6269,6270:6275,6290:6299,6475:6484,6854,6875:6879,6910:6921,6923,6970:6989,7140:7189,7190:7191,7200:7207,7210:7260,7360:7389,7450:7451,7460:7499,7550:7553,7560:7599,7643:7649,7694:7699,7700:7899	4800:4819,4825:4829,4910:4919,4920:4922,4923,4930:4932,4933,4936,4939,5880:5889,6201:6204,6211:6219,6268:6269,6270:6275,6290:6299,6475:6484,6854,6875:6879,6910:6921,6923,6970:6989,7140:7189,7190:7191,7200:7207,7210:7260,7360:7389,7450:7451,7460:7499,7550:7553,7560:7599,7643:7649,7694:7699,7700:7899,6076:6079
Saldo der Statistischen Konten	9100:9286,9300:9399,9500:9799,9890:9892,9910:9959,9970:9999	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9892,9910:9959,9970:9999
Sonstige Besitzposten (Dichten B+D)	Soll(1:89,95:99,143:149,1246:1249,1258,1276:1279,1296:1299,1	Soll(1:89,95:99,143:149,1246:1249,1258,1276:1279,1296:1299,1

	482,2900:2969,2980:2999,3000:3149,3350:3399,3500:3598,3600:3619,3700:3719,3760:3769,3900:3999,9001:9007,9010:9099,9291,9293:9299,9400:9499,9800:9889),GrSoll(9000,9008,9009),EB Soll(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3799,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)	482,2900:2969,2980:2999,3000:3149,3350:3399,3500:3598,3600:3619,3700:3719,3760:3769,3900:3999,9001:9007,9010:9099,9291,9293:9299,9400:9499,9800:9805,9810:9889),GrSoll(9000,9008,9009),EBSoll(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3799,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)
Sonstige Schuldposten (Dichten B+D)	Haben(1:89,95:819,880:999,1000:1179,1258,1300:1369,1375,1378:1395,1427:1429,1435,1437:1439,1450:1455,1482,1500:1699,1900:1999,2900:2969,1298:1299,9001:9007,9010:9099,9291,9293:9299,9400:9499,9800:9889),GrHaben(9000,9008,9009),EBHaben(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3799,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)	Haben(1:89,95:819,880:999,1000:1179,1258,1300:1369,1375,1378:1395,1427:1429,1435,1437:1439,1450:1455,1482,1500:1699,1900:1999,2900:2969,1298:1299,9001:9007,9010:9099,9291,9293:9299,9400:9499,9800:9805,9810:9889),GrHaben(9000,9008,9009),EBHaben(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)

2.2.2 KR03/04/51/96/McD - Bilanz - Kapitalgesellschaft (ab 01.2015)

2.2.2.1 Dichte A. Kapitalgesellschaft klein, 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)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3079:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7744,7751:7754,7781:7789),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)

- PASSIVA -		
Gewinnrücklagen	2930:2936,2940:2969	2930:2936,2940:2958,2960:2969
Gewinnvortrag	2970:2978	2970:2974,2978
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	-GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
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(1260:1275,1280:1295,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,1700:1899,3100:3248),3249,Haben(3250:3348),Soll(3349),Haben(3350:3499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9963:9964	Haben(1200:1245,1250:1257),Soll(1259),Haben(1260:1275,1280:1295,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,1700:1899,3100:3248),3249,Haben(3250:3348),Soll(3349),Haben(3350:3499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3797,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),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(1260:1264,1266:1267,1269:1274,1280:1284,1286:1287,1289:1294,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,1700:1899,3100:3104,3120:3124,3150:3159,3180:3189,3250:3283,3300:3336,3340:3344),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	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1260:1264,1266:1267,1269:1274,1280:1284,1286:1287,1289:1294,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,1700:1899,3100:3104,3120:3124,3150:3159,3180:3189,3250:3283,3300:3336,3340:3344),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),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9963:9964
Saldo Klasse 9	GrHaben(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7751:7754,7744,7781:7789),

		Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	7700:7729	7700:7704,7720:7724
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
aus der Rücklage für eigene Anteile	7740:7742	(entfällt)
aus anderen Gewinnrücklagen	7750:7754	7750
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774
in die Rücklage für eigene Anteile	7770:7772	(entfällt)
in andere Gewinnrücklagen	7780:7784	7780

2.2.2.2 Dichte B. Kapitalgesellschaft mittelgroß, 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)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3079:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7744,7751:7754,7781:7789),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
satzungsmäßige Rücklagen	2950:2959	2950:2958
Gewinnvortrag	2970:2978	2970:2974,2978
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	-GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
sonstige Rückstellungen	Haben(3070:3076,3080:3099),GrHaben(1383:1389,3077:3079)	Haben(3070:3076,3079:3099),GrHaben(1383:1389,3077:3078)
sonstige Verbindlichkeiten	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3799,3860:3899),3	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,3798:3799,Haben(3600:3634,3640:3694,3700:3797,3

	817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961	860:3899),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
- 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),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3797,3860:3899), 3798:3799 ,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(9000:9291,9300:9959,9970:9999)	GrHaben(9000: 9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887 :9959,9970:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,3635:3639,6854,7744, 7785 :7789)	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939, 2959,2975 ,3635:3639,6854, 7705:7719,7725:7729,7751:7754 ,7744,7781:7789),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	7700: 7729	7700: 7704,7720:7724
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740 :7743
aus der Rücklage für eigene Anteile	7740:7742	(entfällt)
aus anderen Gewinnrücklagen	7750:7754	7750
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773 :7774	7770 :7774
in die Rücklage für eigene Anteile	7770:7772	(entfällt)
in andere Gewinnrücklagen	7780: 7784	7780

2.2.2.3 Dichte C. Kapitalgesellschaft groß, 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)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3079:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7744,7751:7754,7781:7789),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
satzungsmäßige Rücklagen	2950:2959	2950:2958
Gewinnvortrag	2970:2978	2970:2974,2978
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	-GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
sonstige Rückstellungen	Haben(3070:3076,3080:3099),GrHaben(1383:1389,3077:3079)	Haben(3070:3076,3079:3099),GrHaben(1383:1389,3077:3078)
sonstige Verbindlichkeiten	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3799,3860:3899),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),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,3798:3799,Haben(3600:3634,3640:3694,3700:3797,3860:3899),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
- 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),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Hab	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Hab

	en(1498:1499,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961	en(1498:1499,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3797,3860:3899),3798:3799,3817:3818,3854:3859,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(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7751:7754,7744,7781:7789),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	7700:7729	7700:7704,7720:7724
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
aus der Rücklage für eigene Anteile	7740:7742	(entfällt)
aus anderen Gewinnrücklagen	7750:7754	7750
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774
in die Rücklage für eigene Anteile	7770:7772	(entfällt)
in andere Gewinnrücklagen	7780:7784	7780

2.2.2.4 Dichte D. Kapitalgesellschaft mittelgroß, Gliederung für 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)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,36	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3079:3149),Soll(3250:3299,3350:3399,3500:3598,36

	00:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	00:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7744,7751:7754,7781:7789),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
Gewinnrücklagen	2930:2936,2940:2969	2930:2936,2940:2958,2960:2969
Gewinnvortrag	2970:2978	2970:2974,2978
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)
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	-GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
übrige Verbindlichkeiten	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3250:3348),Soll(3349),Haben(3350:3399,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9964	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3250:3348),Soll(3349),Haben(3350:3399,3500:3598),3599,3798:3799,Haben(3600:3634,3640:3694,3700:3797,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9964
- davon aus Steuern	Haben(1434,3700:3719,3726:3739,3760:3769,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)	Haben(1434,3700:3719,3726:3739,3760:3769,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)
- 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),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3250:3283,3300:3336,3340:3344),Soll(3349),Haben(3350:3379,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3635,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9964	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3250:3283,3300:3336,3340:3344),Soll(3349),Haben(3350:3379,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3635,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3797,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9964
Saldo Klasse 9	GrHaben(9000:9291,9300:9959,	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801

	9970:9999)	,9806:9809,9887:9959,9970:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7751:7754,7744,7781:7789),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	7700:7729	7700:7704,7720:7724
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
aus der Rücklage für eigene Anteile	7740:7742	(entfällt)
aus anderen Gewinnrücklagen	7750:7754	7750
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774
in die Rücklage für eigene Anteile	7770:7772	(entfällt)
in andere Gewinnrücklagen	7780:7784	7780

2.2.2.5 Dichte E. Kapitalgesellschaft, erweiterte Gliederung, GKV

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 Eigenkapital gedeckter Fehlbetrag	GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3079:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7744,7751:7754,7781:7789),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
satzungsmäßige Rücklagen	2950:2959	2950:2958
Gewinnvortrag	2970:2978	2970:2974,2978

Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	-GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
sonstige Rückstellungen	Haben(3070:3076,3080:3099),GrHaben(1383:1389,3077:3079)	Haben(3070:3076,3079:3099),GrHaben(1383:1389,3077:3078)
sonstige Verbindlichkeiten	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3799,3860:3899),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),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,3798:3799,Haben(3600:3634,3640:3694,3700:3797,3860:3899),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
- 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),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3797,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961
- davon eigenkapitalersetzende Gesellschafterdarlehen	Haben(9250:9258)	(entfällt)
Saldo Klasse 9	GrHaben(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,2959:2975,3635:3639,6854,7705:7719,7725:7729,7751:7754,7744,7781:7789),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		

Gewinnvortrag aus Vorjahr	7700:7729	7700:7704,7720:7724
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
aus der Rücklage für eigene Anteile	7740:7742	(entfällt)
aus anderen Gewinnrücklagen	7750:7754	7750
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774
in die Rücklage für eigene Anteile	7770:7772	(entfällt)
in andere Gewinnrücklagen	7780:7784	7780

2.2.2.6 Dichte F. Kapitalgesellschaft klein, Umsatzkostenverfahren

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 Eigenkapital gedeckter Fehlbetrag	GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3079:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7744,7751:7754,7781:7789),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
Gewinnrücklagen	2930:2936,2940:2969	2930:2936,2940:2958,2960:2969
Gewinnvortrag	2970:2978	2970:2974,2978
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	-GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
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(1260:1275,1280:1295,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,1700:1899,3100:3248),3249,Haben(3250:3348),S	Haben(1200:1245,1250:1257),Soll(1259),Haben(1260:1275,1280:1295,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,1700:1899,3100:3248),3249,Haben(3250:3348),S

	oll(3349),Haben(3350:3499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9963:9964	oll(3349),Haben(3350:3499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3797,3860:3899),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),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(1260:1264,1266:1267,1269:1274,1280:1284,1286:1287,1289:1294,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,1700:1899,3100:3104,3120:3124,3150:3159,3180:3189,3250:3283,3300:3336,3340:3344),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	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1260:1264,1266:1267,1269:1274,1280:1284,1286:1287,1289:1294,1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,1700:1899,3100:3104,3120:3124,3150:3159,3180:3189,3250:3283,3300:3336,3340:3344),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),3798:3799,3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9292:9294,9961,9963:9964
Saldo Klasse 9	GrHaben(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7751:7754,7744,7781:7789),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	7700:7729	7700:7704,7720:7724
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
aus der Rücklage für eigene Anteile	7740:7742	(entfällt)
aus anderen Gewinnrücklagen	7750:7754	7750
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774
in die Rücklage für eigene Anteile	7770:7772	(entfällt)

in andere Gewinnrücklagen	7780:7784	7780
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2.2.2.7 Dichte G. Kapitalgesellschaft mittelgroß, Umsatzkostenverfahren

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 Eigenkapital gedeckter Fehlbetrag	GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008,3010:3076,3079:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7744,7751:7754,7781:7789),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
satzungsmäßige Rücklagen	2950:2959	2950:2958
Gewinnvortrag	2970:2978	2970:2974,2978
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	-GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
sonstige Rückstellungen	Haben(3070:3076,3080:3099),GrHaben(1383:1389,3077:3079)	Haben(3070:3076,3079:3099),GrHaben(1383:1389,3077:3078)
sonstige Verbindlichkeiten	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3799,3860:3899),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),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,3798:3799,Haben(3600:3634,3640:3694,3700:3797,3860:3899),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
- 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

	aben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961	aben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3797,3860:3899),3798:3799,3817:3818,3854:3859,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(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7751:7754,7744,7781:7789),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	7700:7729	7700:7704,7720:7724
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
aus der Rücklage für eigene Anteile	7740:7742	(entfällt)
aus anderen Gewinnrücklagen	7750:7754	7750
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774
in die Rücklage für eigene Anteile	7770:7772	(entfällt)
in andere Gewinnrücklagen	7780:7784	7780

2.2.2.8 Dichte H. Kapitalgesellschaft groß, Umsatzkostenverfahren

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 Eigenkapital gedeckter Fehlbetrag	GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008)	Soll(1190:1199,1246:1249,1258,1276:1279,1296:1297,2980:3008)

	,3010:3076,3080:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	,3010:3076,3079:3149),Soll(3250:3299,3350:3399,3500:3598,3600:3619,3640:3729,3760:3789,3796:3799,3860:3899),Soll(3900:3999,2000:2899,50:94,9295:9296),Soll(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7744,7751:7754,7781:7789),Soll(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
satzungsmäßige Rücklagen	2950:2959	2950:2958
Gewinnvortrag	2970:2978	2970:2974,2978
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(2900,2908:2936,2940:2969,2970:2979,Gewinn)	-GrSoll(2900,2908:2936,2940:2958,2960:2969,2970:2974,2978:2979,Gewinn)
sonstige Rückstellungen	Haben(3070:3076,3080:3099),GrHaben(1383:1389,3077:3079)	Haben(3070:3076,3079:3099),GrHaben(1383:1389,3077:3078)
sonstige Verbindlichkeiten	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3799,3860:3899),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),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,3798:3799,Haben(3600:3634,3640:3694,3700:3797,3860:3899),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
- 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),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3799,3860:3899),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),9293:9294,9961	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3509:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3786:3797,3860:3899),3798:3799,3817:3818,3854:3859,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(9000:9291,9300:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)

Sonstige Passiva	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,3635:3639,6854,7744,7785:7789)	Haben(1:799,810:819,880:1189,1298:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429),Haben(1435,1450:1459,1495:1497,1500:1699,1900:1999),Haben(3950:3999,2000:2899),Haben(2901:2907,2937:2939,2959,2975,3635:3639,6854,7705:7719,7725:7729,7751:7754,7744,7781:7789),Haben(9141,9146:9188,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	7700:7729	7700:7704,7720:7724
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7743	7740:7743
aus der Rücklage für eigene Anteile	7740:7742	(entfällt)
aus anderen Gewinnrücklagen	7750:7754	7750
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	7773:7774	7770:7774
in die Rücklage für eigene Anteile	7770:7772	(entfällt)
in andere Gewinnrücklagen	7780:7784	7780

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

2.2.3.1 Dichte A. Personengesellschaft

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Forderungen aus Lieferungen und Leistungen	Soll(1200:1245,1250:1258),Haben(1246:1249,1259),9960	Soll(1200:1245,1250:1257),Haben(1246:1249,1258:1259),9960
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077:3078)
Festkapital	2000:2009,9500:9509	2000:2009,9150,9170,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59,9154,9174
eingefordertes Kapital	- (2000:2009,9500:9509,Soll(50:59))	- (2000:2009,9150,9170,9500:9509,50:59,9154,9174)
variables Kapital	2010:2019,2100:2399,9510:9519	2010:2019,2100:2399,9146,9151,9155:9159,9171,9175:9179,9510:9519,9830:9839,9153,9173,9530:9539,9810:9819
Haftkapital	2050:2059,9550:9559	2050:2059,9160,9180,9550:9559
nicht eingeforderte ausstehende Einlagen	Soll(70:79)	70:79,9164,9184
eingefordertes Kapital	- (2050:2059,9550:9559,Soll(70:79))	- (2050:2059,9160,9180,9550:9559,70:79,9164,9184)
variables Kapital	2060:2069,9560:9569	2060:2069,9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188,9560:9569,9850:9859

Kapitalkonto III	2020:2029,2070:2079,2500:2799,9520:9529,9570:9579	2020:2029,2070:2079,2500:2799,9520:9529,9570:9579, 9163,9183
Rücklagen	2950:2960 ,2962:2967,2968:2969	Haben(2950:2958,2960,2962:2967),2959,2968:2969,9802,9804
Saldo Klasse 9	GrSoll(9000:9291,9295:9499,9800:9959,9970:9999)	GrSoll(9000: 9140,9189 :9291,9295:9499,9800: 9801,9806:9809,9887:9959,9970:9979,9984 :9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299),Soll(2980:2999,3000:3008,3010:3076, 3080 :3149,3250:3299,3350:3399,3500:3598),Soll(3600:3619,3635:3699,3700:3729,3760:3789,3817:3818, 3900 :3949),Soll(3950:3999,2900:2949, 2961 ,2970:2979), Soll(9530:9539) ,Soll(9580:9589,2030:2049,2080:2099,2400:2499,2800:2899),Soll(7700:7799),Soll(6854)	Soll(1:49,90:94,1190:1199,1246:1249, 1258 ,1276:1279,1296:1299),Soll(2980:2999,3000:3008,3010:3076, 3079 :3149,3250:3299,3350:3399,3500:3598),Soll(3600:3619,3635:3699,3700:3729,3760:3789,3817:3818, 3860 :3949),Soll(3950:3999,2900:2949, 2950:2958,2960:2967 ,2970:2979),Soll(9152,9172 ,9580:9589, 9803,9805,9820:9829,9840:9849,9860:9886,9980:9983 ,2030:2049,2080:2099,2400:2499,2800:2899),Soll(7700:7799),Soll(6854)
- PASSIVA -		
Festkapital	2000:2009,9500:9509	2000:2009, 9150,9170 ,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59, 9154,9174
eingefordertes Kapital	- (2000:2009,9500:9509, Soll(50:59))	- (2000:2009, 9150,9170 ,9500:9509,50:59, 9154,9174)
variables Kapital	2010:2019,2100:2399,9510:9519	2010:2019,2100:2399, 9146,9151,9155:9159,9171,9175:9179,9510:9519,9830:9839,9153,9173,9530:9539,9810:9819
Haftkapital	2050:2059,9550:9559	2050:2059, 9160,9180 ,9550:9559
nicht eingeforderte ausstehende Einlagen	Soll(70:79)	70:79, 9164,9184
eingefordertes Kapital	- (2050:2059,9550:9559, Soll(70:79))	- (2050:2059, 9160,9180 ,9550:9559,70:79, 9164,9184)
variables Kapital	2060:2069,9560:9569	2060:2069, 9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188,9560:9569,9850:9859
Kapitalkonto III	2020:2029,2070:2079,2500:2799,9520:9529,9570:9579	2020:2029,2070:2079,2500:2799,9520:9529,9570:9579, 9163,9183
Rücklagen	2950:2960 ,2962:2967,2968:2969	Haben(2950:2958,2960,2962:2967),2959,2968:2969,9802,9804
sonstige Rückstellungen	Haben(3070:3076, 3080 :3099),Gr Haben(1383:1389,3077: 3079)	Haben(3070:3076, 3079 :3099),Gr Haben(1383:1389,3077: 3078)
sonstige Verbindlichkeiten	Haben(1200:1245,1250:1258,1370:1374,1434,1450:1479,1485:1494),Haben(1498:1499,3500:3598,3600:3619,3620:3634,3640:3694,3700: 3799 ,3860:3899),Haben(3817:3818),Soll(1259,1495:1497,3854:3859),3599,9293:9294,99	Haben(1200:1245,1250:1258,1370:1374,1434,1450:1479,1485:1494),Haben(1498:1499,3500:3598,3600:3619,3620:3634,3640:3694,3700: 3797 ,3860:3899),Haben(3817:3818),Soll(1259,1495:1497,3854:3859),3599, 3798:3799,92

	61	93:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9295:9499,9800:9959,9970:9999)	GrHaben(9000:9140,9189:9291,9295:9499,9800:9801,9806:9809,9887:9959,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:49,50:799,810:819,880:1189,1300:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429,1435),Haben(1495:1497,1500:1699,1900:1999),Haben(2900:2949,2961,2970:2979,1298:1299,3635:3639,3854:3899,3950:3999),Haben(9530:9539),Haben(9580:9589,2030:2049,2080:2099,2400:2499,2800:2899),Haben(7700:7799),Haben(6854)	Haben(1:49,60:69,80:799,810:819,880:1189,1300:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429,1435),Haben(1495:1497,1500:1699,1900:1999),Haben(2900:2949,2961,2970:2979,1298:1299,3635:3639,3854:3859,3861:3899,3950:3999),Haben(9152,9172,9580:9589,9803,9805,9820:9829,9840:9849,9860:9886,9980:9983,2030:2049,2080:2099,2400:2499,2800:2899),Haben(7700:7799),Haben(6854)
Verbindlichkeiten aus der Begebung und Übertragung von Wechseln, aus Bürgschaften, Wechsel- und Scheckbürgschaften und aus Gewährleistungsverträgen sowie Haftung aus Bestellung von Sicherheiten für fremde Verbindlichkeiten	Haben(9271:9278)	Haben(9271:9279)
- G u V -		
sonstige Zinsen und ähnliche Erträge	GrHaben(7144:7189,7364:7389),7100:7143	GrHaben(7144:7189,7364:7365),7100:7143

2.2.3.2 Dichte B. Personengesellschaft (erweiterte Form)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
sonstige Vermögensgegenstände		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077:3078)
Festkapital	2000:2009,9500:9509	2000:2009,9150,9170,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59,9154,9174
eingefordertes Kapital	- (2000:2009,9500:9509,Soll(50:59))	- (2000:2009,9150,9170,9500:9509,50:59,9154,9174)
variables Kapital	2010:2019,2100:2399,9510:9519	2010:2019,2100:2399,9146,9151,9155:9159,9171,9175:9179,9510:9519,9830:9839,9153,9173,9530:9539,9810:9819
Haftkapital	2050:2059,9550:9559	2050:2059,9160,9180,9550:9559
nicht eingeforderte ausstehende Einlagen	Soll(70:79)	70:79,9164,9184
eingefordertes Kapital	- (2050:2059,9550:9559,Soll(70:79))	- (2050:2059,9160,9180,9550:9559,70:79,9164,9184)
variables Kapital	2060:2069,9560:9569	2060:2069,9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188,9560:9569,9850:9859

Kapitalkonto III	2020:2029,2070:2079,2500:2799,9520:9529,9570:9579	2020:2029,2070:2079,2500:2799,9520:9529,9570:9579, 9163,9183
Rücklagen	2950:2960 ,2962:2967,2968:2969	Haben(2950:2958,2960,2962:2967),2959,2968:2969,9802,9804
Saldo Klasse 9	GrSoll(9000:9291,9300:9499,9800:9959,9970:9999)	GrSoll(9000: 9140,9189 :9291,9300:9499,9800: 9801,9806:9809,9887:9959,9970:9979,9984:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1296:1299,2980:2999,3000:3008,3010:3076, 3080 :3149),Soll(1276:1279,3250:3299,3350:3399,3500:3598,3600:3619,3635:3639),Soll(3695:3729,3760:3789,3796: 3799 ,3900:3999,2800:2949, 2961 ,2970:2979,1:49,90:94,1258),Soll(9530:9539 ,9295:9299),Soll(9580:9589,2030:2049,2080:2099,2400:2499),Soll(7700:7799),Soll(6854)	Soll(1190:1199,1246:1249,1296:1299,2980:2999,3000:3008,3010:3076, 3079 :3149),Soll(1276:1279,3250:3299,3350:3399,3500:3598,3600:3619,3635:3639),Soll(3695:3729,3760:3789,3796: 3797 , 3860 ,3900:3999,2800:2949, 2950:2958,2960:2967 ,2970:2979,1:49,90:94,1258),Soll(9152,9172 ,9295:9299, 9803,9805,9820:9829,9840:9849,9860:9886,9980:9983),Soll(9580:9589,2030:2049,2080:2099,2400:2499),Soll(7700:7799),Soll(6854)
- PASSIVA -		
Festkapital	2000:2009,9500:9509	2000:2009, 9150,9170 ,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59, 9154,9174
eingefordertes Kapital	- (2000:2009,9500:9509, Soll(50:59))	- (2000:2009, 9150,9170 ,9500:9509,50:59, 9154,9174)
variables Kapital	2010:2019,2100:2399,9510:9519	2010:2019,2100:2399, 9146,9151,9155:9159,9171,9175:9179,9510:9519,9830:9839,9153,9173,9530:9539,9810:9819
Haftkapital	2050:2059,9550:9559	2050:2059, 9160,9180 ,9550:9559
nicht eingeforderte ausstehende Einlagen	Soll(70:79)	70:79, 9164,9184
eingefordertes Kapital	- (2050:2059,9550:9559, Soll(70:79))	- (2050:2059, 9160,9180 ,9550:9559,70:79, 9164,9184)
variables Kapital	2060:2069,9560:9569	2060:2069, 9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188,9560:9569,9850:9859
Kapitalkonto III	2020:2029,2070:2079,2500:2799,9520:9529,9570:9579	2020:2029,2070:2079,2500:2799,9520:9529,9570:9579, 9163,9183
Rücklagen	2950:2960 ,2962:2967,2968:2969	Haben(2950:2958,2960,2962:2967),2959,2968:2969,9802,9804
sonstige Rückstellungen	Haben(3070:3076, 3080 :3099),Gr Haben(1383:1389,3077: 3079)	Haben(3070:3076, 3079 :3099),Gr Haben(1383:1389,3077: 3078)
kurzfristige sonstige Verbindlichkeiten	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3510:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563)	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3510:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563)

	,3570:3598),3599,Haben(3600:3634,3640:3694,3700:3709,3720:3749,3759:3779,3790:3799,3860:3899),3817:3818,3854:3859,9293:9294,9961	,3570:3598),3599,Haben(3600:3634,3640:3694,3700:3709,3720:3749,3759:3779,3790:3797,3860:3899),3798:3799,3817:3818,3854:3859,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9499,9800:9959,9970:9999)	GrHaben(9000:9140,9189:9291,9300:9499,9800:9801,9806:9809,9887:9959,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:799,810:819,880:999,1000:1189,1300:1369,1375,1378:1380,1382,1390:1395),Haben(1420,1422:1429,1435:1436,1298:1299),Haben(1437:1439,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2800:2949,2961,2970:2979,3635:3639,3950:3999),Haben(9530:9539),Haben(9580:9589,9297:9299,2030:2049,2080:2099,2400:2499),Haben(7700:7799),Haben(6854)	Haben(1:49,60:69,80:799,810:819,880:999,1000:1189,1300:1369,1375,1378:1380,1382,1390:1395),Haben(1420,1422:1429,1435:1436,1298:1299),Haben(1437:1439,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2800:2949,2961,2970:2979,3635:3639,3950:3999),Haben(9152,9172,9580:9589,9297:9299,9803,9805,9820:9829,9840:9849,9860:9886,9980:9983,2030:2049,2080:2099,2400:2499),Haben(7700:7799),Haben(6854)
Verbindlichkeiten aus der Begebung und Übertragung von Wechseln, aus Bürgschaften, Wechsel- und Scheckbürgschaften und aus Gewährleistungsverträgen sowie Haftung aus Bestellung von Sicherheiten für fremde Verbindlichkeiten	Haben(9271:9278)	Haben(9271:9279)
- G u V -		
sonstige Zinsen und ähnliche Erträge	GrHaben(7144:7189,7364:7389),7100:7143	GrHaben(7144:7189,7364:7365),7100:7143

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

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
davon an Gesellschafter (unter: sonstige Ausleihungen)	Soll(960:979)	Soll(960:963)
sonstige Vermögensgegenstände	Soll(1300:1306,1310:1316,1320:1326,1340:1375,1378:1380,1382,1390:1395,1420,1422:1430,1434:1435,1450:1479,1485:1494,1498:1499,3300:3339,3620:3634,3730:3759,3790:3799,3810:3816),Haben(3349,3695:3699),GrSoll(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),1440:1449,9965:9969	Soll(1300:1306,1310:1316,1320:1326,1340:1375,1378:1380,1382,1390:1395,1420,1422:1430,1434:1435,1450:1479,1485:1494,1498:1499,3300:3339,3620:3634,3730:3759,3790:3795,3810:3816),Haben(3349,3695:3699),GrSoll(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),1440:1449,9965:9969
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077:3078)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9820:9829,9860:9959,9970:9999)	GrSoll(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9820:9829,9887:9959,9970:9979,9984:9999)

		984:9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299),Soll(2030:2049,2080:2099,2400:2499,2800:2899),Soll(2980:2999,3000:3008,3010:3076,3080:3149,3250:3299,3350:3399,3500:3598),Soll(3600:3619,3635:3644,3655:3699,3700:3729,3760:3789,3900:3949),Soll(3950:3999,2900:2967,2970:2979,1258),Soll(7755:7759,7785:7789),Soll(9295:9299,9580:9589),Soll(6854)	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299),Soll(2030:2049,2080:2099,2400:2499,2800:2899),Soll(2980:2999,3000:3008,3010:3076,3079:3149,3250:3299,3350:3399,3500:3598),Soll(3600:3619,3635:3644,3655:3699,3700:3729,3760:3789,3792:3797,3860:3949),Soll(3950:3999,2900:2967,2979,1258),Soll(7730:7744,7755:7774,7785:7799),Soll(9152,9172,9295:9299,9580:9589,9983),Soll(6854)
- P A S S I V A -		
Festkapital	2000:2009,9500:9509	2000:2009,9150,9170,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59,9154,9174
eingefordertes Kapital	- (2000:2009,9500:9509,Soll(50:59))	- (2000:2009,9150,9170,9500:9509,50:59,9154,9174)
variables Kapital	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(2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2	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(2016,2106,2116,2126,2136,2146,2156,2166,2176,2186,2196,2206,2216,2226,2236,2246,2256,2

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	5,9415,9425,9435,9445,9455,9465,9475,9485,9495,9785,9845), 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)	5,9415,9425,9435,9445,9455,9465,9475,9485,9495,9785,9845), 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
entfällt: Gewinn (Verlust)	gewinn,9600:9779,9790:9799	
vertragsmäßige Rücklagen	Haben(2950: 2959)	Haben(2950: 2958), 2959
andere Rücklagen	Haben(2960,2962:2967),2968,2969	Haben(2960,2962:2967),2968,2969, 9802,9804
neu: Gewinnvortrag (Verlustvortrag)		2970:2978,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		7700:7729
sonstige Rückstellungen	Haben(3070:3076, 3080 :3099), GrHaben(1383:1389,3077: 3079)	Haben(3070:3076, 3079 :3099), GrHaben(1383:1389,3077: 3078)
sonstige Verbindlichkeiten	Soll(1259,1495:1497),Haben(1200:1245,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3509,3520:3598,3600:3634,3700:3799,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1480:1484,3800:3809,3819:3853),3599,3817:3818,3854:3859,9293:9294,9961	Soll(1259,1495:1497),Haben(1200:1245,1370:1374,1434, 1436:1439 ,1460:1479,1485:1494,1498:1499,3500:3509,3520:3598,3600:3634,3700: 3797 ,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1480:1484,3800:3809,3819:3853),3599, 3798:3799 ,3817:3818,3854:3859,9293:9294,9961
davon aus Steuern	Haben(1434,3700:3719,3726:3739,3760:3769,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854:3859	Haben(1434,3700:3719,3726:3739,3760:3769,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853), 3798:3799 ,3817:3818,3854:3859
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	Soll(1259,1495:1497),Haben(1200:1224,1230:1231,1235:1244,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3503,3509,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3700:3709,3720:3749,3759:3779,3786: 3799),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854: 3899 ,9293:9294,9961	Soll(1259,1495:1497),Haben(1200:1224,1230:1231,1235:1244,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3503,3509,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3700:3709,3720:3749,3759:3779,3786: 3797,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853), 3798:3799 ,3817:3818,3854: 3859 ,9293:9294,9961

Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9820:9829,9860:9959,9970:9999)	GrHaben(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9820:9829,9860:9959,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:49,50:799,810:819,880:1189,1300:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429,1435),Haben(1436,1437:1439,1450:1459,1495:1497,1500:1699,1900:1999),Haben(2030:2049,2080:2099,2400:2499,2800:2899),Haben(3635:3639,3950:3999,2900:2949,2961,2970:2979,1298:1299),Haben(7755:7759,7785:7789),Haben(9580:9589,9297:9299),Haben(6854)	Haben(1:49,60:69,80:799,810:819,880:1189,1300:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429,1435),Haben(1450:1459,1495:1497,1500:1699,1900:1999),Haben(2030:2049,2080:2099,2400:2499,2800:2899),Haben(3635:3639,3950:3999,2900:2949,2961,2979,1298:1299),Haben(7730:7744,7755:7774,7785:7799),Haben(9152,9172,9580:9589,9297:9299,9860:9886,9982),Haben(6854)
Verbindlichkeiten aus der Begebung und Übertragung von Wechseln, aus Bürgschaften, Wechsel- und Scheckbürgschaften und aus Gewährleistungsverträgen sowie Haftung aus Bestellung von Sicherheiten für fremde Verbindlichkeiten	Haben(9271:9278)	Haben(9271:9279)
- G u V -		
davon aus verbundenen Unternehmen (unter: Erträge aus anderen Wertpapieren und Ausleihungen des Finanzanlagevermögens)	7015:7099	7012,7015:7019
sonstige Zinsen und ähnliche Erträge	GrHaben(7144:7189,7364:7389),7100:7143	GrHaben(7144:7189,7364:7365),7100:7143
Zinsen und ähnliche Aufwendungen	GrSoll(7144:7189,7364:7389),7300:7363	GrSoll(7144:7189,7364:7365),7300:7363,7366:7389
davon an verbundene Unternehmen	7309,7319,7329,7339,7349,7351:7360	7309,7319,7329,7339,7349,7351:7354
davon Zinsaufwendungen aus der Abzinsung von Rückstellungen	GrSoll(7144,7364),7362:7363	7362:7363,7366:7389
davon Aufwendungen aus der Zuführung und Auflösung latenter Steuern (unter: Steuern vom Einkommen und vom Ertrag)	7645:7648	7645
neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		7700:7729
Entnahmen aus anderen Rücklagen	7750:7754,7700:7744,7790:7799	7750:7754
Einstellungen in andere Rücklagen	7780:7784,7760:7774	7780:7784
neu: Belastung auf Kapitalkonten		Soll(9600:9609,9700:9709,9981),Haben(9610:9699,9710:9779,9790:9799)
neu: Belastung auf Verbindlichkeitskonten		Haben(9980)
neu: Gutschrift auf Kapitalkonten		Soll(9610:9699,9710:9779,9790:9799),Haben(9600:9609,9700:97

		09,9981,9983)
neu: Gutschrift auf Verbindlichkeitskonten		Soll(9980,9982)

2.2.3.4 Dichte D. Personengesellschaft (erweiterte Form KG)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
davon an Gesellschafter (unter: sonstige Ausleihungen)	Soll(960:979)	Soll(960:963)
sonstige Vermögensgegenstände	Soll(1300:1306,1310:1316,1320:1326,1340:1375,1378:1380,1382,1390:1395,1420,1422:1430,1434:1435,1450:1479,1485:1494,1498:1499,3300:3339,3620:3634,3730:3759,3790:3799,3810:3816), Haben(3349,3695:3699),GrSoll(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),1440:1449,9965:9969	Soll(1300:1306,1310:1316,1320:1326,1340:1375,1378:1380,1382,1390:1395,1420,1422:1430,1434:1435,1450:1479,1485:1494,1498:1499,3300:3339,3620:3634,3730:3759,3790:3795,3810:3816), Haben(3349,3695:3699),GrSoll(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),1440:1449,9965:9969
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077:3078)
Festkapital	2000:2009,9500:9509	2000:2009,9150,9170,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59,9154,9174
eingefordertes Kapital	- (2000:2009,9500:9509,Soll(50:59))	- (2000:2009,9150,9170,9500:9509,50:59,9154,9174)
variables Kapital	2010:2019,2100:2399,9510:9519,9830:9839	2010:2019,2100:2399,9146,9151,9155:9159,9171,9175:9179,9510:9519,9830:9839
Kapitalkonto III	9530:9539,9810:9819	9153,9173,9530:9539,9810:9819
Haftkapital	2050:2059,9550:9559	2050:2059,9160,9180,9550:9559
nicht eingeforderte ausstehende Einlagen	Soll(70:79)	70:79,9164,9184
eingefordertes Kapital	- (2050:2059,9550:9559,Soll(70:79))	- (2050:2059,9160,9180,9550:9559,70:79,9164,9184)
variables Kapital	2060:2069,9560:9569,9850:9859	2060:2069,9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188,9560:9569,9850:9859
Kapitalkonto III	9400:9499,9780:9789,9840:9849	9163,9183,9400:9499,9780:9789,9840:9849
entfällt: Jahresüberschuss (Jahresfehlbetrag)	gewinn,9600:9779,9790:9799	
vertragsmäßige Rücklagen	Haben(2950:2959)	Haben(2950:2958),2959
andere Rücklagen	Haben(2960,2962:2967),2968,2969	Haben(2960,2962:2967),2968,2969,9802,9804
neu: Gewinnvortrag (Verlustvortrag)		2970:2978,9803,9805

neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		7700:7729
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9820:9829, 9860 :9959,9970:9999)	GrSoll(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9820:9829, 9887 :9959,9970: 9979,9984 :9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299),Soll(2030:2049,2080:2099,2400:2499,2800:2899),Soll(2980:2999,3000:3008,3010:3076, 3080 :3149,3250:3299,3350:3399,3500:3598),Soll(3600:3619,3635:3644,3655:3699,3700:3729,3760:3789, 3900 :3949),Soll(3950:3999,2900:2967, 2970:2979 ,1258),Soll(7755:7759,7785: 7789),Soll(9295:9299,9580:9589),Soll(6854)	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299),Soll(2030:2049,2080:2099,2400:2499,2800:2899),Soll(2980:2999,3000:3008,3010:3076, 3079 :3149,3250:3299,3350:3399,3500:3598),Soll(3600:3619,3635:3644,3655:3699,3700:3729,3760:3789, 3796 :3797, 3860 :3949),Soll(3950:3999,2900: 2958,2960 :2967, 2979 ,1258),Soll(7730:7744 ,7755: 7774,7785:7799),Soll(9152,9172 ,9295:9299,9580:9589, 9983),Soll(6854)
- PASSIVA -		
Festkapital	2000:2009,9500:9509	2000:2009, 9150,9170 ,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59, 9154,9174
eingefordertes Kapital	- (2000:2009,9500:9509, Soll(50:59))	- (2000:2009, 9150,9170 ,9500:9509,50:59, 9154,9174)
variables Kapital	2010:2019,2100:2399,9510:9519,9830:9839	2010:2019,2100:2399, 9146,9151,9155:9159,9171,9175:9179 ,9510:9519,9830:9839
Kapitalkonto III	9530:9539,9810:9819	9153,9173 ,9530:9539,9810:9819
Haftkapital	2050:2059,9550:9559	2050:2059, 9160,9180 ,9550:9559
nicht eingeforderte ausstehende Einlagen	Soll(70:79)	70:79, 9164,9184
eingefordertes Kapital	- (2050:2059,9550:9559, Soll(70:79))	- (2050:2059, 9160,9180 ,9550:9559,70:79, 9164,9184)
variables Kapital	2060:2069,9560:9569,9850:9859	2060:2069, 9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188 ,9560:9569,9850:9859
Kapitalkonto III	9400:9499,9780:9789,9840:9849	9163,9183 ,9400:9499,9780:9789,9840:9849
entfällt: Jahresüberschuss (Jahresfehlbetrag)	gewinn,9600:9779,9790:9799	
vertragsmäßige Rücklagen	Haben(2950: 2959)	Haben(2950: 2958), 2959
andere Rücklagen	Haben(2960,2962:2967),2968,2969	Haben(2960,2962:2967),2968,2969, 9802,9804
neu: Gewinnvortrag (Verlustvortrag)		2970:2978,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn

neu: davon Gewinnvortrag / Verlustvortrag		7700:7729
sonstige Rückstellungen	Haben(3070:3076,3080:3099),Gr Haben(1383:1389,3077:3079)	Haben(3070:3076,3079:3099),Gr Haben(1383:1389,3077:3078)
sonstige Verbindlichkeiten	Soll(1259,1495:1497),Haben(120 0:1245,1370:1374,1434,1460:14 79,1485:1494,1498:1499,3500:3 509,3520:3598,3600:3634,3700: 3799,3860:3899),GrHaben(1376: 1377,1396:1419,1421,1431:1433 ,1480:1484,3800:3809,3819:385 3),3599,3817:3818,3854:3859,92 93:9294,9961	Soll(1259,1495:1497),Haben(120 0:1245,1370:1374,1434,1460:14 79,1485:1494,1498:1499,3500:3 509,3520:3598,3600:3634,3700: 3797,3860:3899),GrHaben(1376: 1377,1396:1419,1421,1431:1433 ,1480:1484,3800:3809,3819:385 3),3599,3798:3799,3817:3818,38 54:3859,9293:9294,9961
davon aus Steuern	Haben(1434,3700:3719,3726:37 39,3760:3769,3860:3899),GrHab en(1376:1377,1396:1419,1421,1 431:1433,1436:1439,1480:1484, 3800:3809,3819:3853),3817:381 8,3854:3859	Haben(1434,3700:3719,3726:37 39,3760:3769,3860:3899),GrHab en(1376:1377,1396:1419,1421,1 431:1433,1436:1439,1480:1484, 3800:3809,3819:3853),3798:379 9,3817:3818,3854:3859
davon im Rahmen der sozialen Sicherheit	Haben(3740:3759,3770:3785,37 96:3799)	Haben(3740:3759,3770:3785,37 96:3797)
davon mit einer Restlaufzeit bis zu einem Jahr	Soll(1259,1495:1497),Haben(120 0:1224,1230:1231,1235:1244,13 70:1374,1434,1460:1479,1485:1 494,1498:1499,3500:3503,3509, 3520:3523,3530:3533,3540:3543 ,3550:3553,3560:3563,3600:363 4,3700:3709,3720:3749,3759:37 79,3786:3799),GrHaben(1376:13 77,1396:1419,1421,1431:1433,1 436:1439,1480:1484,3800:3809, 3819:3853),3817:3818,3854:389 9,9293:9294,9961	Soll(1259,1495:1497),Haben(120 0:1224,1230:1231,1235:1244,13 70:1374,1434,1460:1479,1485:1 494,1498:1499,3500:3503,3509, 3520:3523,3530:3533,3540:3543 ,3550:3553,3560:3563,3600:363 4,3700:3709,3720:3749,3759:37 79,3786:3797),GrHaben(1376:13 77,1396:1419,1421,1431:1433,1 436:1439,1480:1484,3800:3809, 3819:3853),3798:3799,3817:381 8,3854:3899,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399, 9800:9809,9820:9829,9860:9959 ,9970:9999)	GrHaben(9000:9140,9189:9291, 9300:9399,9800:9801,9806:9809 ,9820:9829,9860:9959,9970:997 9,9984:9999)
Sonstige Passiva	Haben(1:49,50:799,810:819,880: 1189,1300:1316,1320:1326,1330 :1369,1375,1378:1380,1382,139 0:1395,1420,1422:1429,1435),H aben(1436,1437:1439,1450:1459 ,1495:1497,1500:1699,1900:199 9,1298:1299),Haben(2030:2049, 2080:2099,2400:2499,2800:2899 ,Haben(3635:3639,3950:3999,2 900:2949,2961,2970:2979),Habe n(7755:7759,7785:7789),Haben(9580:9589,9297:9299),Haben(68 54)	Haben(1:49,60:69,80:799,810:81 9,880:1189,1300:1316,1320:132 6,1330:1369,1375,1378:1380,13 82,1390:1395,1420,1422:1429,1 435),Haben(1436,1437:1439,145 0:1459,1495:1497,1500:1699,19 00:1999,1298:1299),Haben(2030 :2049,2080:2099,2400:2499,280 0:2899),Haben(3635:3639,3950: 3999,2900:2949,2961,2979),Hab en(7730:7744,7755:7774,7785:7 799),Haben(9152,9172,9580:958 9,9297:9299,9860:9886,9982),H aben(6854)
Verbindlichkeiten aus der Begebung und Übertragung von Wechseln, aus Bürgschaften, Wechsel- und Scheckbürgschaften und aus Gewährleistungsverträgen sowie Haftung aus Bestellung von Sicherheiten für fremde Verbindlichkeiten	Haben(9271:9278)	Haben(9271:9279)
- G u V -		

davon aus verbundenen Unternehmen (unter: Erträge aus anderen Wertpapieren und Ausleihungen des Finanzanlagevermögens)	7015:7099	7012,7015:7019
sonstige Zinsen und ähnliche Erträge	GrHaben(7144:7189,7364:7389), 7100:7143	GrHaben(7144:7189,7364:7365), 7100:7143
Zinsen und ähnliche Aufwendungen	GrSoll(7144:7189,7364:7389), 7300:7363	GrSoll(7144:7189,7364:7365), 7300:7363,7366:7389
davon an verbundene Unternehmen	7309,7319,7329,7339,7349,7351:7360	7309,7319,7329,7339,7349,7351:7354
davon Zinsaufwendungen aus der Abzinsung von Rückstellungen	GrSoll(7144,7364),7362:7363	7362:7363,7366:7389
davon Aufwendungen aus der Zuführung und Auflösung latenter Steuern (unter: Steuern vom Einkommen und vom Ertrag)	7645:7648	7645
neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		7700:7729
Entnahmen aus anderen Rücklagen	7750:7754,7700:7744,7790:7799	7750:7754
Einstellungen in andere Rücklagen	7780:7784,7760:7774	7780:7784
neu: Belastung auf Kapitalkonten		Soll(9600:9609,9700:9709,9981),Haben(9610:9699,9710:9779,9790:9799)
neu: Belastung auf Verbindlichkeitskonten		Haben(9980)
neu: Gutschrift auf Kapitalkonten		Soll(9610:9699,9710:9779,9790:9799),Haben(9600:9609,9700:9709,9981,9983)
neu: Gutschrift auf Verbindlichkeitskonten		Soll(9980,9982)

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

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
davon an Gesellschafter (unter: sonstige Ausleihungen)	Soll(960:979)	Soll(960:963)
sonstige Vermögensgegenstände	Soll(1300:1306,1310:1316,1320:1326,1340:1375,1378:1380,1382:1390,1395:1420,1422:1430,1434:1435,1450:1479,1485:1494,1498:1499,3300:3339,3620:3634,3730:3759,3790:3799,3810:3816),Haben(3349,3695:3699),GrSoll(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),1440:1449,9965:9969	Soll(1300:1306,1310:1316,1320:1326,1340:1375,1378:1380,1382:1390,1395:1420,1422:1430,1434:1435,1450:1479,1485:1494,1498:1499,3300:3339,3620:3634,3730:3759,3790:3795,3810:3816),Haben(3349,3695:3699),GrSoll(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),1440:1449,9965:9969
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077:3078)

Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9800:9809,9820:9829,9880:9882,9887:9959,9970:9999)	GrSoll(9000: 9140,9189 :9291,9300:9399,9800: 9801,9806 :9809,9820:9829,9880:9882,9887:9959,9970: 9979,9984 :9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299),Soll(2030:2049,2080:2099,2400:2499,2800:2899),Soll(2980:2999,3000:3008,3010:3076, 3080 :3149,3250:3299,3350:3399,3500:3598),Soll(3600:3619,3635:3644,3655:3699,3700:3729,3760:3789, 3900 :3949),Soll(3950:3999,2900:2967, 2970:2979 ,1258),Soll(7755: 7759,7785:7789),Soll(9295:9299,9580:9589,9885,9886),Soll(6854)	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299),Soll(2030:2049,2080:2099,2400:2499,2800:2899),Soll(2980:2999,3000:3008,3010:3076, 3079 :3149,3250:3299,3350:3399,3500:3598),Soll(3600:3619,3635:3644,3655:3699,3700:3729,3760:3789, 3796:3797,3860 :3949),Soll(3950:3999,2900: 2958,2960 :2967, 2979 ,1258),Soll(7730:7744 ,7755: 7774,7785:7799),Soll(9152,9172 ,9295:9299,9580:9589,9885,9886, 9983),Soll(6854)
- P A S S I V A -		
Festkapital	2000:2009,9500:9509	2000:2009, 9150,9170 ,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59, 9154,9174
eingefordertes Kapital	- (2000:2009,9500:9509, Soll(50:59))	- (2000:2009, 9150,9170 ,9500:9509,50:59, 9154,9174)
variables Kapital	2010:2019,2100:2399,9510:9519,9830:9839	2010:2019,2100:2399, 9146,9151,9155:9159,9171,9175:9179 ,9510:9519,9830:9839
Kapitalkonto III	9530:9539,9810:9819	9153,9173 ,9530:9539,9810:9819
Haftkapital	2050:2059,9550:9559	2050:2059, 9160,9180 ,9550:9559
nicht eingeforderte ausstehende Einlagen	Soll(70:79)	70:79, 9164,9184
eingefordertes Kapital	- (2050:2059,9550:9559, Soll(70:79))	- (2050:2059, 9160,9180 ,9550:9559,70:79, 9164,9184)
variables Kapital	2060:2069,9560:9569,9850:9859	2060:2069, 9141:9145,9147:9149,9161:9162,9165:9169,9181:9182,9185:9188 ,9560:9569,9850:9859
Kapitalkonto III	9400:9499,9780:9789,9840:9849	9163,9183 ,9400:9499,9780:9789,9840:9849
entfällt: nicht verteilter Jahreserfolg	gewinn,9600:9779,9790:9799	
Rücklagen	Haben(2950:2960 ,2962:2967),2968:2969	Haben(2950:2958,2960 ,2962:2967), 2959,2968:2969,9802,9804
neu: Gewinnvortrag (Verlustvortrag)		2970:2978,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		7700:7729
sonstige Rückstellungen	Haben(3070:3076, 3080 :3099),Gr Haben(1383:1389,3077: 3079)	Haben(3070:3076, 3079 :3099),Gr Haben(1383:1389,3077: 3078)
sonstige Verbindlichkeiten	Soll(1259,1495:1497),Haben(1200:1245,1370:1374,1434,1460:14	Soll(1259,1495:1497),Haben(1200:1245,1370:1374,1434,1460:14

	79,1485:1494,1498:1499,3500:3509,3520:3598,3600:3634,3700:3799,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1480:1484,3800:3809,3819:3853),3599,3817:3818,3854:3859,9293:9294,9961	79,1485:1494,1498:1499,3500:3509,3520:3598,3600:3634,3700:3797,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1480:1484,3800:3809,3819:3853),3599,3798:3799,3817:3818,3854:3859,9293:9294,9961
davon aus Steuern	Haben(1434,3700:3719,3726:3739,3760:3769,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854:3859	Haben(1434,3700:3719,3726:3739,3760:3769,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3798:3799,3817:3818,3854:3859
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	Soll(1259,1495:1497),Haben(1200:1224,1230:1231,1235:1244,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3503,3509,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3700:3709,3720:3749,3759:3779,3786:3799),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854:3899,9293:9294,9961	Soll(1259,1495:1497),Haben(1200:1224,1230:1231,1235:1244,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3503,3509,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3700:3709,3720:3749,3759:3779,3786:3797),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3798:3799,3817:3818,3854:3899,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9800:9809,9820:9829,9880:9882,9887:9959,9970:9999)	GrHaben(9000:9140,9189:9291,9300:9399,9800:9801,9806:9809,9820:9829,9880:9882,9887:9959,9970:9979,9984:9999)
Sonstige Passiva	Haben(1:49,50:799,810:819,880:1189,1300:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429,1435),Haben(1436,1437:1439,1450:1459,1495:1497,1500:1699,1900:1999,1298:1299),Haben(2030:2049,2080:2099,2400:2499,2800:2899),Haben(2900:2949,2961,2970:2979,3635:3639,3950:3999),Haben(7755:7759,7785:7789),Haben(9580:9589,9297:9299,9860:9879,9883,9884),Haben(6854)	Haben(1:49,60:69,80:799,810:819,880:1189,1300:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429,1435),Haben(1437:1439,1450:1459,1495:1497,1500:1699,1900:1999,1298:1299),Haben(2030:2049,2080:2099,2400:2499,2800:2899),Haben(2900:2949,2961,2979,3635:3639,3950:3999),Haben(7730:7744,7755:7774,7785:7799),Haben(9152,9172,9580:9589,9297:9299,9860:9879,9883,9884,9982),Haben(6854)
Verbindlichkeiten aus der Begebung und Übertragung von Wechseln, aus Bürgschaften, Wechsel- und Scheckbürgschaften und aus Gewährleistungsverträgen sowie Haftung aus Bestellung von Sicherheiten für fremde Verbindlichkeiten	Haben(9271:9278)	Haben(9271:9279)
- G u V -		
davon aus verbundenen Unternehmen (unter: Erträge aus anderen Wertpapieren und Ausleihungen des Finanzanlagevermögens)	7015:7099	7012,7015:7019
sonstige Zinsen und ähnliche Erträge	GrHaben(7144:7189,7364:7389),7100:7143	GrHaben(7144:7189,7364:7365),7100:7143

Zinsen und ähnliche Aufwendungen	GrSoll(7144:7189,7364: 7389),7300:7363	GrSoll(7144:7189,7364: 7365),7300:7363, 7366:7389
davon an verbundene Unternehmen	7309,7319,7329,7339,7349,7351: 7360	7309,7319,7329,7339,7349,7351: 7354
davon Zinsaufwendungen aus der Abzinsung von Rückstellungen	GrSoll(7144,7364) ,7362:7363	7362:7363, 7366:7389
davon Aufwendungen aus der Zuführung und Auflösung latenter Steuern (unter: Steuern vom Einkommen und vom Ertrag)	7645: 7648	7645
neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		7700:7729
Entnahmen aus anderen Rücklagen	7750:7754, 7700:7744,7790:7799	7750:7754
Einstellungen in andere Rücklagen	7780:7784, 7760:7774	7780:7784
neu: Belastung auf Kapitalkonten		Soll(9600:9609,9700:9709,9981),Haben(9610:9699,9710:9779,9790:9799)
neu: Belastung auf Verbindlichkeitskonten		Haben(9980)
neu: Gutschrift auf Kapitalkonten		Soll(9610:9699,9710:9779,9790:9799),Haben(9600:9609,9700:9709,9981,9983)
neu: Gutschrift auf Verbindlichkeitskonten		Soll(9980,9982)

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

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
davon an Gesellschafter (unter: sonstige Ausleihungen)	Soll(960: 979)	Soll(960: 963)
sonstige Vermögensgegenstände	Soll(1300:1306,1310:1316,1320:1326,1340:1375,1378:1380,1382:1390,1395,1420,1422:1430,1434:1435,1450:1479,1485:1494,1498:1499,3300:3339,3620:3634,3730:3759,3790: 3799 ,3810:3816),Haben(3349,3695:3699),GrSoll(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),1440:1449,9965:9969	Soll(1300:1306,1310:1316,1320:1326,1340:1375,1378:1380,1382:1390,1395,1420,1422:1430,1434:1435,1450:1479,1485:1494,1498:1499,3300:3339,3620:3634,3730:3759,3790: 3795 ,3810:3816),Haben(3349,3695:3699),GrSoll(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),1440:1449,9965:9969
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077: 3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077: 3078)
Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9550:9579,9590:9599,9700:9809,9820:9829,9880:9882,9887:9959,9970:9999)	GrSoll(9000: 9140,9142:9145,9189 :9291,9300:9399,9550:9579,9590:9599,9700: 9801,9806 :9809,9820:9829,9880:9882,9887:9959,9970: 9979,9984 :9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:	Soll(1:49,90:94,1190:1199,1246:

	1249,1276:1279,1296:1299), Soll (2030:2049,2080:2099,2400:2499,2800:2899), Soll(2980:2999,3000:3008,3010:3076, 3080 :3149,3250:3299,3350:3399,3500:3598), Soll(3600:3619,3635:3644,3650:3729,3760:3789, 3900 :3949), Soll(3950:3999,2900:2967, 2970 :2979,1258), Soll(7755: 7759 ,7785: 7789), Soll(9295:9299,9580:9589,9884:9886), Soll(70:89,2050:2079,2500:2799,9400:9499,9840:9859,9870:9879), Soll(6854)	1249,1276:1279,1296:1299), Soll (2030:2049,2080:2099,2400:2499,2800:2899), Soll(2980:2999,3000:3008,3010:3076, 3079 :3149,3250:3299,3350:3399,3500:3598), Soll(3600:3619,3635:3644,3650:3729,3760:3789, 3796 : 3797 , 3860 :3949), Soll(3950:3999,2900: 2958 , 2960 :2967,2979,1258), Soll(7730 : 7744 ,7755: 7774 ,7785: 7799), Soll(9141 , 9147 , 9152 , 9160 : 9165 , 9172 , 9180 : 9185 ,9295:9299,9580:9589,9884:9886, 9983), Soll(70:89,2050:2079,2500:2799,9400:9499,9840:9859,9870:9879), Soll(6854)
- P A S S I V A -		
Festkapital	2000:2009,9500:9509	2000:2009, 9150 , 9170 ,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59, 9154 , 9174
eingefordertes Kapital	- (2000:2009,9500:9509, Soll(50:59))	- (2000:2009, 9150 , 9170 ,9500:9509,50:59, 9154 , 9174)
variables Kapital	2010:2019,2100:2399,9510:9519,9830:9839	2010:2019,2100:2399, 9146 , 9151 , 9155 : 9159 , 9171 , 9175 : 9179 ,9510:9519,9830:9839
Kapitalkonto III	9530:9539,9810:9819	9153 , 9173 ,9530:9539,9810:9819
entfällt: nicht verteilter Jahreserfolg	gewinn,9600:9699	
Rücklagen	Haben(2950 : 2960 ,2962:2967),2968:2969	Haben(2950 : 2958 , 2960 ,2962:2967), 2959 ,2968:2969, 9802 , 9804
neu: Gewinnvortrag (Verlustvortrag)		2970 : 2978 , 9803 , 9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		7700 : 7729
sonstige Rückstellungen	Haben(3070:3076, 3080 :3099),Gr Haben(1383:1389,3077: 3079)	Haben(3070:3076, 3079 :3099),Gr Haben(1383:1389,3077: 3078)
sonstige Verbindlichkeiten	Soll(1259,1495:1497),Haben(1200:1245,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3509,3520:3598,3600:3634,3700: 3799 ,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1480:1484,3800:3809,3819:3853),3599,3817:3818,3854:3859,9293:9294,9961	Soll(1259,1495:1497),Haben(1200:1245,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3509,3520:3598,3600:3634,3700: 3797 ,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1480:1484,3800:3809,3819:3853),3599, 3798 : 3799 ,3817:3818,3854:3859,9293:9294,9961
davon aus Steuern	Haben(1434,3700:3719,3726:3739,3760:3769,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854:3859	Haben(1434,3700:3719,3726:3739,3760:3769,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853), 3798 : 3799 ,3817:3818,3854:3859
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	Soll(1259,1495:1497),Haben(1200:1224,1230:1231,1235:1244,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3503,3509,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3700:3709,3720:3749,3759:3779,3786: 3799),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854:3899,9293:9294,9961	Soll(1259,1495:1497),Haben(1200:1224,1230:1231,1235:1244,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3503,3509,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3700:3709,3720:3749,3759:3779,3786: 3797),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853), 3798:3799 ,3817:3818,3854:3899,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9550:9579,9590:9599,9700:9809,9820:9829,9880:9882,9887:9959,9970:9999)	GrHaben(9000: 9140,9142:9145,9189 :9291,9300:9399,9550:9579,9590:9599,9700: 9801,9806 :9809,9820:9829,9880:9882,9887:9959,9970: 9979,9984 :9999)
Sonstige Passiva	Haben(1:49, 50 :799,810:819,880:1189,1300:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429,1435),Haben(1436 ,1437:1439,1450:1459,1495:1497,1500:1699,1900:1999,1298:1299),Haben(2030:2049,2080:2099,2400:2499,2800:2899),Haben(2900:2949,2961, 2970 :2979),Haben(3635:3639,3650:3654,3950:3999),Haben(7755: 7759,7785:7789),Haben(9580:9589,9297:9299,9860:9879,9883:9884),Haben(2050:2079,2500:2799,9400:9499,9840:9859,9886),Haben(6854)	Haben(1:49, 60 :799,810:819,880:1189,1300:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429,1435),Haben(1437:1439,1450:1459,1495:1497,1500:1699,1900:1999,1298:1299),Haben(2030:2049,2080:2099,2400:2499,2800:2899),Haben(2900:2949,2961,2979),Haben(3635:3639,3650:3654,3950:3999),Haben(7730:7744,7755:7774,7785:7799),Haben(9141,9147,9152,9160:9165,9172,9180:9185,9580:9589,9297:9299,9860:9879,9883:9884,9982),Haben(2050:2079,2500:2799,9400:9499,9840:9859,9886),Haben(6854)
Verbindlichkeiten aus der Begebung und Übertragung von Wechseln, aus Bürgschaften, Wechsel- und Scheckbürgschaften und aus Gewährleistungsverträgen sowie Haftung aus Bestellung von Sicherheiten für fremde Verbindlichkeiten	Haben(9271: 9278)	Haben(9271: 9279)
- G u V -		
davon aus verbundenen Unternehmen (unter: Erträge aus anderen Wertpapieren und Ausleihungen des Finanzanlagevermögens)	7015: 7099	7012 ,7015: 7019
sonstige Zinsen und ähnliche Erträge	GrHaben(7144:7189,7364: 7389),7100:7143	GrHaben(7144:7189,7364: 7365),7100:7143
Zinsen und ähnliche Aufwendungen	GrSoll(7144:7189,7364: 7389),7300:7363	GrSoll(7144:7189,7364: 7365),7300:7363, 7366:7389
davon an verbundene Unternehmen	7309,7319,7329,7339,7349,7351: 7360	7309,7319,7329,7339,7349,7351: 7354
davon Zinsaufwendungen aus der Abzinsung von Rückstellungen	GrSoll(7144,7364) ,7362:7363	7362:7363
davon Aufwendungen aus der Zuführung und Auflösung latenter Steuern (unter: Steuern vom Einkommen und vom Ertrag)	7645: 7648	7645

neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		7700:7729
Entnahmen aus anderen Rücklagen	7750:7754,7700:7744,7790:7799	7750:7754
Einstellungen in andere Rücklagen	7780:7784,7760:7774	7780:7784
neu: Belastung auf Kapitalkonten		Soll(9600:9609,9981),Haben(9610:9699)
neu: Belastung auf Verbindlichkeitskonten		Haben(9980)
neu: Gutschrift auf Kapitalkonten		Soll(9610:9699),Haben(9600:9609,9981,9983)
neu: Gutschrift auf Verbindlichkeitskonten		Soll(9980,9982)

2.2.3.7 Dichte G. Personengesellschaft, GbR

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
davon an Gesellschafter (unter: sonstige Ausleihungen)	Soll(960:979)	Soll(960:963)
sonstige Vermögensgegenstände	Soll(1300:1306,1310:1316,1320:1326,1340:1375,1378:1380,1382:1390,1395:1420,1422:1430,1434:1435,1450:1479,1485:1494,1498:1499,3300:3339,3620:3634,3730:3759,3790:3799,3810:3816), Haben(3349,3695:3699),GrSoll(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),1440:1449,9965:9969	Soll(1300:1306,1310:1316,1320:1326,1340:1375,1378:1380,1382:1390,1395:1420,1422:1430,1434:1435,1450:1479,1485:1494,1498:1499,3300:3339,3620:3634,3730:3759,3790:3795,3810:3816), Haben(3349,3695:3699),GrSoll(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),1440:1449,9965:9969
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077:3078)
Festkapital	2000:2009,9500:9509	2000:2009,9150,9170,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59,9154,9174
eingefordertes Kapital	- (2000:2009,9500:9509,Soll(50:59))	- (2000:2009,9150,9170,9500:9509,50:59,9154,9174)
variables Kapital	2010:2019,2100:2399,9510:9519	2010:2019,2100:2399,9146,9151,9171,9510:9519
Kapitalkonto III	9530:9539,9810:9819	9153,9173,9530:9539,9810:9819
entfällt: nicht verteilter Jahreserfolg	gewinn,9600:9699	
neu: Gewinnvortrag (Verlustvortrag)		2970:2978,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		7700:7729

Saldo Klasse 9	GrSoll(9000:9291,9300:9399,9550:9579,9590:9599,9700:9809,9820:9829,9880:9882,9887:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9550:9579,9590:9599,9700:9801,9806:9809,9820:9829,9880:9882,9887:9959,9970:9979,9984:9999)
Sonstige Aktiva	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299),Soll(2030:2049,2080:2099,2400:2499,2800:2899),Soll(2980:2999,3000:3008,3010:3076,3080:3149,3250:3299,3350:3399,3500:3598),Soll(3600:3619,3635:3644,3650:3729,3760:3789,3900:3949),Soll(3950:3999,2900:2967,2970:2979,1258),Soll(7755:7759,7785:7789),Soll(9295:9299,9580:9589,9883,9884:9886),Soll(70:89,2050:2079,2500:2799,9400:9499,9840:9859,9860:9869,9870:9879),Soll(6854)	Soll(1:49,90:94,1190:1199,1246:1249,1276:1279,1296:1299),Soll(2030:2049,2080:2099,2400:2499,2800:2899),Soll(2980:2999,3000:3008,3010:3076,3079:3149,3250:3299,3350:3399,3500:3598),Soll(3600:3619,3635:3644,3650:3729,3760:3798,3796:3797,3860:3949),Soll(3950:3999,2900:2958,2960:2967,2979,1258),Soll(7730:7744,7755:7774,7785:7799),Soll(9141,9147,9152,9155:9165,9172,9175,9180:9185,9295:9299,9580:9589,9830:9839,9883,9884:9886,9983),Soll(70:89,2050:2079,2500:2799,9400:9499,9840:9859,9860:9869,9870:9879),Soll(6854)
- P A S S I V A -		
Festkapital	2000:2009,9500:9509	2000:2009,9150,9170,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(50:59)	50:59,9154,9174
eingefordertes Kapital	- (2000:2009,9500:9509,Soll(50:59))	- (2000:2009,9150,9170,9500:9509,50:59,9154,9174)
variables Kapital	2010:2019,2100:2399,9510:9519	2010:2019,2100:2399,9146,9151,9171,9510:9519
Kapitalkonto III	9530:9539,9810:9819	9153,9173,9530:9539,9810:9819
entfällt: nicht verteilter Jahreserfolg	gewinn,9600:9699	
Rücklagen	Haben(2950:2960,2962:2967),2968:2969	Haben(2950:2958,2960,2962:2967),2959,2968:2969,9802,9804
neu: Gewinnvortrag (Verlustvortrag)		2970:2978,9803,9805
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		7700:7729
sonstige Rückstellungen	Haben(3070:3076,3080:3099),GrHaben(1383:1389,3077:3079)	Haben(3070:3076,3079:3099),GrHaben(1383:1389,3077:3078)
sonstige Verbindlichkeiten	Soll(1259,1495:1497),Haben(1200:1245,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3509,3520:3598,3600:3634,3700:3799,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1480:1484,3800:3809,3819:3853),3599,3817:3818,3854:3859,9293:9294,9961	Soll(1259,1495:1497),Haben(1200:1245,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3509,3520:3598,3600:3634,3700:3797,3860:3899),GrHaben(1376:1377,1396:1419,1421,1431:1433,1480:1484,3800:3809,3819:3853),3599,3798:3799,3817:3818,3854:3859,9293:9294,9961
davon aus Steuern	Haben(1434,3700:3719,3726:3739,3760:3769,3860:3899),GrHaben(1376:1377,1396:1419,1421,1	Haben(1434,3700:3719,3726:3739,3760:3769,3860:3899),GrHaben(1376:1377,1396:1419,1421,1

	431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854:3859	431:1433,1436:1439,1480:1484,3800:3809,3819:3853), 3798:3799 ,3817:3818,3854:3859
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	Soll(1259,1495:1497),Haben(1200:1224,1230:1231,1235:1244,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3503,3509,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3700:3709,3720:3749,3759:3779,3786: 3799),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853),3817:3818,3854:3899,9293:9294,9961	Soll(1259,1495:1497),Haben(1200:1224,1230:1231,1235:1244,1370:1374,1434,1460:1479,1485:1494,1498:1499,3500:3503,3509,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3700:3709,3720:3749,3759:3779,3786: 3797),GrHaben(1376:1377,1396:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853), 3798:3799 ,3817:3818,3854:3899,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9399,9550:9579,9590:9599,9700:9809,9820:9829,9880:9882,9887:9959,9970:9999)	GrHaben(9000: 9140,9142:9145,9189 :9291,9300:9399,9550:9579,9590:9599,9700: 9801,9806 :9809,9820:9829,9880:9882,9887:9959,9970: 9979,9984 :9999)
Sonstige Passiva	Haben(1:49, 50 :799,810:819,880:1189,1300:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429,1435),Haben(1436 ,1437:1439,1450:1459,1495:1497,1500:1699,1900:1999,1298:1299),Haben(2030:2049,2080:2099,2400:2499,2800:2899),Haben(2900:2949,2961, 2970:2979),Haben(3635:3639,3650:3654,3950:3999),Haben(7755: 7759,7785:7789),Haben(9580:9589,9297:9299,9860:9879,9883:9884,9885),Haben(2050:2079,2500:2799,9400:9499,9840:9859,9886),Haben(6854)	Haben(1:49, 60 :799,810:819,880:1189,1300:1316,1320:1326,1330:1369,1375,1378:1380,1382,1390:1395,1420,1422:1429,1435),Haben(1437:1439,1450:1459,1495:1497,1500:1699,1900:1999,1298:1299),Haben(2030:2049,2080:2099,2400:2499,2800:2899),Haben(2900:2949,2961, 2979),Haben(3635:3639,3650:3654,3950:3999),Haben(7730:7744,7755:7774,7785:7799),Haben(9141,9147,9152,9155:9165,9172,9175,9180:9185 ,9580:9589,9297:9299,9860:9879, 9830:9839 ,9883:9884,9885, 9982),Haben(2050:2079,2500:2799,9400:9499,9840:9859,9886),Haben(6854)
Verbindlichkeiten aus der Begebung und Übertragung von Wechseln, aus Bürgschaften, Wechsel- und Scheckbürgschaften und aus Gewährleistungsverträgen sowie Haftung aus Bestellung von Sicherheiten für fremde Verbindlichkeiten	Haben(9271: 9278)	Haben(9271: 9279)
- G u V -		
davon aus verbundenen Unternehmen (unter: Erträge aus anderen Wertpapieren und Ausleihungen des Finanzanlagevermögens)	7015: 7099	7012 ,7015: 7019
sonstige Zinsen und ähnliche Erträge	GrHaben(7144:7189,7364: 7389),7100:7143	GrHaben(7144:7189,7364: 7365),7100:7143
Zinsen und ähnliche Aufwendungen	GrSoll(7144:7189,7364: 7389),7300:7363	GrSoll(7144:7189,7364: 7365),7300:7363, 7366:7389
davon an verbundene Unternehmen	7309,7319,7329,7339,7349,7351: 7360	7309,7319,7329,7339,7349,7351: 7354

davon Zinsaufwendungen aus der Abzinsung von Rückstellungen	GrSoll(7144,7364),7362:7363	7362:7363,7366:7389
davon Aufwendungen aus der Zuführung und Auflösung latenter Steuern (unter: Steuern vom Einkommen und vom Ertrag)	7645:7648	7645
neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		7700:7729
Entnahmen aus anderen Rücklagen	7750:7754,7700:7744,7790:7799	7750:7754
Einstellungen in andere Rücklagen	7780:7784,7760:7774	7780:7784
neu: Belastung auf Kapitalkonten		Soll(9600:9609,9981),Haben(9610:9699)
neu: Belastung auf Verbindlichkeitskonten		Haben(9980)
neu: Gutschrift auf Kapitalkonten		Soll(9610:9699),Haben(9600:9609,9981,9983)
neu: Gutschrift auf Verbindlichkeitskonten		Soll(9980,9982)

2.2.4 KR03/04/51/McD - Bilanz - Einzelunternehmen (ab 01.2015)

2.2.4.1 Dichte A. Einzelunternehmen

Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1389,3077:3078)
neu: Kapitalanpassungen		9150:9151,9153
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,9970:9999)	GrSoll(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1296:1299,2020:2029,2050:2099,2500:2899,2980:2999,3000:3008,3010:3076,3080:3149),Soll(1276:1279,3250:3299,3350:3399,3500:3598,3600:3619,3635:3694),Soll(3695:3729,3760:3789,3796:3799,3860:3899,3900:3999,2900:2962,1:49,1258,7700:7799,9295:9299),Soll(90:94,6854)	Soll(1190:1199,1246:1249,1296:1299,2020:2029,2050:2099,2500:2899,2980:2999,3000:3008,3010:3076,3079:3149),Soll(1276:1279,3250:3299,3350:3399,3500:3598,3600:3619,3635:3694),Soll(3695:3729,3760:3789,3796:3797,3860:3899,3900:3999,2900:2962,1:49,1258,7700:7799,9295:9299),Soll(90:94,6854), Soll(9141,9147:9149,9152,9154:9188,9400:9499,9802:9805,9810:9886)
- P A S S I V A -		
neu: Kapitalanpassungen		9150:9151,9153
neu: Kapitaländerung durch Übertragung einer		9146

§ 6 b EStG Rücklage		
sonstige Rückstellungen	Haben(3070:3076,3080:3099),Gr Haben(1383:1389,3077:3079)	Haben(3070:3076,3079:3099),Gr Haben(1383:1389,3077:3078)
Sonstige Verbindlichkeiten	Haben(1200:1245,1250:1257,13 70:1374,1434,1460:1479,1485:1 494),Haben(1498:1499,3500:359 8,3600:3619,3620:3634,3640:36 94,3700:3799,3860:3899),Soll(1 259,1495:1497),3599,3817:3818, 3854:3859,9293:9294,9961	Haben(1200:1245,1250:1257,13 70:1374,1434,1460:1479,1485:1 494),Haben(1498:1499,3500:359 8,3600:3619,3620:3634,3640:36 94,3700:3797,3860:3899),Soll(1 259,1495:1497),3599,3798:3799, 3817:3818,3854:3859,9293:9294 ,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9959, 9970:9999)	GrHaben(9000:9140,9142:9145, 9189:9291,9300:9399,9500:9801 ,9806:9809,9887:9959,9970:999 9)
Sonstige Passiva	Haben(1:799,810:819,880:999,1 000:1189,1300:1369,1375,1378: 1380,1382,1390:1395,3950:3999 ,),Haben(1420,1422:1429,1435,1 450:1459,1495:1497,1500:1699, 1900:1999),Haben(2900:2962,12 98:1299,9297:9299),Haben(2020 :2029,2050:2099,2500:2899,770 0:7799),Haben(3635:3639,6854)	Haben(1:799,810:819,880:999,1 000:1189,1300:1369,1375,1378: 1380,1382,1390:1395,3950:3999 ,),Haben(1420,1422:1429,1435,1 450:1459,1495:1497,1500:1699, 1900:1999),Haben(2900:2962,12 98:1299,9297:9299),Haben(2020 :2029,2050:2099,2500:2899,770 0:7799),Haben(3635:3639,6854), Haben(9141,9147:9149,9152,91 54:9188,9400:9499,9802:9805,9 810:9886)

2.2.4.2 Dichte B. Einzelunternehmen (erweiterte Form)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1 389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1 389,3077:3078)
neu: Kapitalanpassungen		9150:9151,9153
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
Saldo Klasse 9	GrSoll(9000:9291,9300:9959,997 0:9999)	GrSoll(9000:9140,9142:9145,918 9:9291,9300:9399,9500:9801,98 06:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1296: 1299,2020:2029,2050:2099,2500 :2962,2980:3008,3010:3076,308 0:3149),Soll(1276:1279,3250:32 99,3350:3399,3500:3598,3600:3 619,3635:3694),Soll(3695:3729, 3760:3789,3796:3799,3860:3899 ,3900:3999,1:49,1258,7700:7799 ,9295:9299),Soll(90:94,6854)	Soll(1190:1199,1246:1249,1296: 1299,2020:2029,2050:2099,2500 :2962,2980:3008,3010:3076,307 9:3149),Soll(1276:1279,3250:32 99,3350:3399,3500:3598,3600:3 619,3635:3694),Soll(3695:3729, 3760:3789,3796:3797,3860:3899 ,3900:3999,1:49,1258,7700:7799 ,9295:9299),Soll(90:94,6854),Sol l(9141,9147:9149,9152,9154:918 8,9400:9499,9802:9805,9810:98 86)
- P A S S I V A -		
neu:		9150:9151,9153

Kapitalanpassungen		
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
sonstige Rückstellungen	Haben(3070:3076,3080:3099),Gr Haben(1383:1389,3077:3079)	Haben(3070:3076,3079:3099),Gr Haben(1383:1389,3077:3078)
kurzfristige sonstige Verbindlichkeiten	Haben(1200:1224,1230:1231,12 35:1244,1250:1254),Soll(1259),H aben(1370:1374,1434,1460:1479 ,1485:1494),Soll(1495:1497),Hab en(1498:1499,3500:3503,3510:3 513,3519,3520:3523,3530:3533, 3540:3543,3550:3553,3560:3563 ,3570:3598),3599,Haben(3600:3 634,3640:3694,3700:3709,3720: 3749,3759:3779,3790:3799,3860 :3899),3817:3818,3854:3859,929 3:9294,9961	Haben(1200:1224,1230:1231,12 35:1244,1250:1254),Soll(1259),H aben(1370:1374,1434,1460:1479 ,1485:1494),Soll(1495:1497),Hab en(1498:1499,3500:3503,3510:3 513,3519,3520:3523,3530:3533, 3540:3543,3550:3553,3560:3563 ,3570:3598),3599,Haben(3600:3 634,3640:3694,3700:3709,3720: 3749,3759:3779,3790:3799,3860 :3899),3798:3799,3817:3818,385 4:3859,9293:9294,9961
Saldo Klasse 9	GrHaben(9000:9291,9300:9959, 9970:9999)	GrHaben(9000:9140,9142:9145, 9189:9291,9300:9399,9500:9801 ,9806:9809,9887:9959,9970:999 9)
Sonstige Passiva	Haben(1:799,810:819,880:999,1 000:1189,1300:1369,1375,1378: 1380,1382,1390:1395,3950:3999 ,Haben(1420,1422:1429,1435,1 450:1459,1495:1497,1500:1699, 1900:1999),Haben(2900:2962,12 98:1299,9297:9299),Haben(2020 :2029,2050:2099,2500:2899,770 0:7799),Haben(3635:3639,6854)	Haben(1:799,810:819,880:999,1 000:1189,1300:1369,1375,1378: 1380,1382,1390:1395,3950:3999 ,Haben(1420,1422:1429,1435,1 450:1459,1495:1497,1500:1699, 1900:1999),Haben(2900:2962,12 98:1299,9297:9299),Haben(2020 :2029,2050:2099,2500:2899,770 0:7799),Haben(3635:3639,6854), Haben(9141,9147:9149,9152,91 54:9188,9400:9499,9802:9805,9 810:9886)

2.2.4.3 Dichte C. Einzelunternehmen nach HGB (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(1381,3009),GrSoll(1383:1 389,3077:3079)	GrSoll(1381,3009),GrSoll(1383:1 389,3077:3078)
neu: Kapitalanpassungen		9150:9151,9153
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
Saldo Klasse 9	GrSoll(9000:9291,9300:9809,982 0:9959,9970:9999)	GrSoll(9000:9140,9142:9145,918 9:9291,9300:9399,9500:9801,98 06:9809,9887:9959,9970:9999)
Sonstige Aktiva	Soll(1190:1199,1246:1249,1296: 1299,2020:2029,2050:2099,2500 :2899,2980:2999,3000:3008,301 0:3076,3080:3149),Soll(1276:12 79,3250:3299,3350:3399,3500:3 598,3600:3619,3635:3729,3760:	Soll(1190:1199,1246:1249,1296: 1299,2020:2029,2050:2099,2500 :2899,2980:2999,3000:3008,301 0:3076,3079:3149),Soll(1276:12 79,3250:3299,3350:3399,3500:3 598,3600:3619,3635:3729,3760:

	3789,3796:3799,3860:3899,3900:3999,2900:2962,2970:2979,1:49,1258,7700:7799,9295:9299),Soll(90:94,6854)	3789,3796:3797,3860:3899,3900:3999,2900:2962,2970:2979,1:49,1258,7700:7799,9295:9299),Soll(90:94,6854),Soll(9141,9147:9149,9152,9154:9188,9400:9499,9802:9805,9820:9886)
- PASSIVA -		
neu: Kapitalanpassungen		9150:9151,9153
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9146
sonstige Rückstellungen	Haben(3070:3076,3080:3099),Gr Haben(1383:1389,3077:3079)	Haben(3070:3076,3079:3099),Gr Haben(1383:1389,3077:3078)
Sonstige Verbindlichkeiten	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3799,3860:3899),3817:3818,3854:3859,9293:9294,9961,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)	Haben(1200:1245,1250:1257),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3598),3599,Haben(3600:3634,3640:3694,3700:3797,3860:3899),3798:3799,3817:3818,3854:3859,9293:9294,9961,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)
- davon aus Steuern	Haben(1434,3700:3719,3726:3729,3730:3739,3760,3761:3769,3860:3869),3817:3818,3854:3859,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)	Haben(1434,3700:3719,3726:3729,3730:3739,3760,3761:3769,3860:3869),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),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3510:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3790:3799,3860:3899),3817:3818,3854:3859,9293:9294,9961,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)	Haben(1200:1224,1230:1231,1235:1244,1250:1254),Soll(1259),Haben(1370:1374,1434,1460:1479,1485:1494),Soll(1495:1497),Haben(1498:1499,3500:3503,3510:3513,3519,3520:3523,3530:3533,3540:3543,3550:3553,3560:3563,3600:3634,3640:3641,3645:3646,3650:3651,3655:3656,3700:3709,3720:3749,3759:3779,3790:3797,3860:3897),3798:3799,3817:3818,3854:3859,9293:9294,9961,GrHaben(1376:1377,1396:1399,1400:1419,1421,1431:1433,1436:1439,1480:1484,3800:3809,3819:3853)
Saldo Klasse 9	GrHaben(9000:9291,9300:9809,9820:9959,9970:9999)	GrHaben(9000:9140,9142:9145,9189:9291,9300:9399,9500:9801,9806:9809,9887:9959,9970:9999)
Sonstige Passiva	Haben(1:799,810:819,880:999,1000:1189,1300:1369,1375,1378:1380,1382,1390:1395),Haben(1420,1422:1429,1435,1450:1459,1495:1497,1500:1699,1900:1999,	Haben(1:799,810:819,880:999,1000:1189,1300:1369,1375,1378:1380,1382,1390:1395),Haben(1420,1422:1429,1435,1450:1459,1495:1497,1500:1699,1900:1999,

	3950:3999),Haben(2900:2962,2670:2679,1298:1299,9297:9299),Haben(2020:2029,2050:2099,2500:2669,2680:2899,2970:2979,7700:7799),Haben(3635:3639,6854)	3950:3999),Haben(2900:2962,2670:2679,1298:1299,9297:9299),Haben(2020:2029,2050:2099,2500:2669,2680:2899,2970:2979,7700:7799),Haben(3635:3639,6854),Haben(9141,9147:9149,9152,9154:9188,9400:9499,9802:9805,9820:9886)
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2.3 Kontenrahmen KR51 - KFZ-Branche

2.3.1 KR03/04/51/96/McD - Bilanz - Kapitalgesellschaft (ab 01.2015)

2.3.1.1 Dichte E. Kapitalgesellschaft, erweiterte Gliederung, GKV

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(800:829,840:869,987:989, Gewinn)	GrSoll(800:829,840:864,868,987:988, Gewinn)
Saldo Klasse 9	GrSoll(9000:9294,9300:9399,9500:9809,9887:9919,9970:9999)	GrSoll(9000:9294,9300,9302:9305,9349:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,870:950,952:966,968:979,990:999,1478:1479,1488:1489,1498,1660:1708,1710:1740,1746:1753,1793,1798:1799,1800:1999,3001:3009,3011:3019,3021:3029,3101:3109,3111:3199,3301:3399,3401:3409,3501:3509,3511:3799,3850:3899,9295:9296,9400:9499,9810:9886,9920:9959)	Soll(600:629,730:798,865:950,952:966,968:979,989:999,1478:1479,1488:1489,1498,1660:1708,1710:1740,1746:1753,1793,1798:1799,1800:1999,2481:2489,2841:2859,2865:2867,3001:3009,3011:3019,3021:3029,3101:3109,3111:3199,3301:3399,3401:3409,3501:3509,3511:3799,3850:3899,6000:6799,9295:9296,9301,9306:9348,9400:9499,9802:9805,9810:9886,9920:9959)
- P A S S I V A -		
andere Gewinnrücklagen	848,853:859,987:989	848,853:859,987:988
Gewinnvortrag	860:868	860:864,868
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(800:829,840:869,987:989, Gewinn)	-GrSoll(800:829,840:864,868,987:988, Gewinn)
Steuerrückstellungen	Haben(955:963,1760:1766)	Haben(955:960,962:963,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
Sonstige Verbindlichkeiten - davon eigenkapitalersetzende Gesellschafterdarlehen	Haben(9250:9258)	(entfällt)
Saldo Klasse 9	GrHaben(9000:9294,9300:9399,9500:9809,9887:9919,9970:9999)	GrHaben(9000:9294,9300,9302:9305,9349:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,830:839,870:929,980:986,992:995,1000:1099,1327:1353,1355:1356,1373:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,1800:1999,3000,3010,3020,3030:	Haben(1:499,505:508,520:599,830:839,865:867,870:929,980:986,989,992:995,1000:1099,1327:1353,1355:1356,1373:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,1800:1999,2481:2489)

	3100,3110,3200:3300,3400,3410:3499,3500,3510,3800:3849,3900:3939,9400:9499,9810:9886,9920:9959)	,2841:2859,2865:2867,3000,3010,3020,3030:3100,3110,3200:3300,3400,3410:3499,3500,3510,3800:3849,3900:3939,6000:6799,9301,9306:9348,9400:9499,9802:9805,9810:9886,9920:9959)
- G u V -		
Gewinnvortrag aus Vorjahr	2860:2868	2860:2864,2868
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2840:2859	2798,2840
aus der Rücklage für eigene Anteile	2798	(entfällt)
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	2480:2489	2480,2498
in die Rücklage für eigene Anteile	2498	(entfällt)

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

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

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
davon an Gesellschafter (unter: sonstige Ausleihungen)	Soll(580:582,584:594)	Soll(580:582,584:589)
Saldo Klasse 9	GrSoll(9000:9294,9300:9399,9800:9809,9887:9919,9970:9999)	GrSoll(9000:9294,9300,9349:9399,9800:9801,9806:9809,9887:9919,9970:9999)
fertige Erzeugnisse und Waren	Soll(3000,3010,3020,3030:3100,3110,3200:3300,3500,3510,3800:3849),Haben(3001:3009,3011:3019,3021:3029,3101:3109,3111:3199,3301:3399,3501:3509,3511:3799),3850:3899	Soll(3000,3010,3020,3030:3100,3110,3200:3300,3500,3510,3800:3849),Haben(3001:3009,3011:3019,3021:3029,3101:3109,3111:3199,3301:3399,3501:3509,3511:3799,3850:3899)
Sonstige Aktiva	Soll(600:629,730:798,800:869,930:950,952:966,968:979,990:999,1478:1479,1488:1489,1498,1660:1669,1680:1708,1710:1740,1746:1753,1793,1798:1799,2480:2489,2495:2496,2498,2745:2746,2795:2796,2798,2840:2899,3001:3009,3011:3019,3021:3029,3101:3109,3111:3199,3301:3399,3401:3409,3501:3509,3511:3799,3850:3899,6000:6799,9295:9299,9560:9569,9820:9829,9880:9882,9885,9886),Soll(4984)	Soll(600:629,730:798,800:869,930:950,952:966,968:979,990:999,1478:1479,1488:1489,1498,1660:1669,1680:1708,1710:1740,1746:1753,1793,1798:1799,2480,2495:2496,2498,2745,2795:2796,2798,2840,2860:2899,3001:3009,3011:3019,3021:3029,3101:3109,3111:3199,3301:3399,3401:3409,3501:3509,3511:3799,3850:3899,6000:6799,9295:9299,9312,9332,9560:9569,9803,9805,9820:9829,9880:9882,9885,9886),Soll(4984)
- P A S S I V A -		
Festkapital	870:879,9570:9579	870:879,9310,9330,9570:9579
nicht eingeforderte ausstehende Einlagen	Soll(9920:9929)	Soll(9920:9929),9314,9334
eingefordertes Kapital	- (870:879,9570:9579,Soll(9920:9929))	- (870:879,9310,9330,9570:9579,Soll(9920:9929),9314,9334)

variables Kapital	880:889,1800:1899,9580:9589,9830:9839	880:889,1800:1899,9306,9311,9315:9319,9331,9335:9339,9580:9589,9830:9839
Kapitalkonto III	9550:9559,9810:9819	9313,9333,9550:9559,9810:9819
Haftkapital	900:909,9500:9509	900:909,9320,9340,9500:9509
nicht eingeforderte ausstehende Einlagen	Soll(9940:9949)	Soll(9940:9949),9324,9344
eingefordertes Kapital	- (900:909,9500:9509,Soll(9940:9949))	- (900:909,9320,9340,9500:9509,Soll(9940:9949),9324,9344)
variables Kapital	910:919,9510:9519,9850:9859	910:919,9301:9305,9307:9309,9321:9322,9325:9329,9341:9342,9345:9348,9510:9519,9850:9859
Kapitalkonto III	9400:9499,9780:9789,9840:9849	9323,9343,9400:9499,9780:9789,9840:9849
Rücklagen	Haben(851:859),987:989	Haben(851:859),987:989,9802,9804
Steuerrückstellungen	Haben(955:963,1760:1766)	Haben(955:960,962:963,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
Saldo Klasse 9	GrHaben(9000:9294,9300:9399,9800:9809,9887:9919,9970:9999)	GrHaben(9000:9294,9300,9349:9399,9800:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,800:850,860:869,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,2480:2489,2495:2496,2498,2745,2795:2796,2798,2840:2899,3000,3010,3020,3030:3100,3110,3200:3300,3400,3410:3500,3510,3800:3939,6000:6799,9297:9299,9560:9569,9820:9829,9860:9884,9920:9959),Haben(4984)	Haben(1:499,505:508,520:599,800:850,860:869,980:986,992:995,1000:1099,1327:1353,1355:1356,1376:1384,1500:1527,1530:1541,1543:1547,1549:1555,1593,2480,2495:2496,2498,2745,2795:2796,2798,2840,2860:2899,3000,3010,3020,3030:3100,3110,3200:3300,3400,3410:3500,3510,3800:3849,3900:3939,6000:6799,9297:9299,9312,9332,9560:9569,9803,9805,9820:9829,9860:9884,9920:9959),Haben(4984)
- G u V -		
Entnahmen aus anderen Rücklagen	2799:2839	2799:2839,2841:2859
Einstellungen in andere Rücklagen	2499	2481:2489,2499

2.3.3 KR03/04/51/McD - Bilanz - Einzelunternehmen (ab 01.2015)

2.3.3.1 Dichte C. Einzelunternehmen nach HGB (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Kapitaländerung BilMoG	853:854,857:859,987:989	853:854,857:859,987:988
neu: Kapitalanpassungen		9310:9311,9313
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9306

Saldo Klasse 9	GrSoll(9000:9294,9300:9399,9500:9809,9887:9919,9970:9999)	GrSoll(9000:9294,9300:9302:9305,9349:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Aktiva	Soll(600:629,730:798,800:852,855:856,860:869,890:950,952:966,968:979,990:999,1478:1479,1488:1489,1498,1660:1708,1710:1740,1746:1753,1793,1798:1799,1900:1999,2480:2489,2495:2499,2745:2746,2795:2899,3001:3009,3011:3019,3021:3029,3101:3109,3111:3199,3301:3399,3401:3409,3501:3509,3511:3799,3850:3899,6000:6799,9295:9299,9400:9499,9820:9886)	Soll(600:629,730:798,800:852,855:856,860:869,890:950,952:966,968:979,989:999,1478:1479,1488:1489,1498,1660:1708,1710:1740,1746:1753,1793,1798:1799,1900:1999,2480:2489,2495:2499,2745:2746,2795:2899,3001:3009,3011:3019,3021:3029,3101:3109,3111:3199,3301:3399,3401:3409,3501:3509,3511:3799,3850:3899,6000:6799,9295:9299,9301,9307:9309,9312:9348,9400:9499,9802:9805,9820:9886)
- P A S S I V A -		
Kapitaländerung BilMoG	853:854,857:859,987:989	853:854,857:859,987:988
neu: Kapitalanpassungen		9310:9311,9313
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		9306
Steuerrückstellungen	Haben(955:963,969,1760:1766)	Haben(955:960,962:963,969,1760:1766)
sonstige Rückstellungen	Haben(964:966,970:979),GrHaben(967,1354)	Haben(961,964:966,970:979),GrHaben(967,1354)
Saldo Klasse 9	GrHaben(9000:9294,9300:9399,9500:9809,9887:9919,9970:9999)	GrHaben(9000:9294,9300:9302:9305,9349:9399,9500:9801,9806:9809,9887:9919,9970:9999)
Sonstige Passiva	Haben(1:499,505:508,520:599,800:852,855:856,860:869,890:929,980:986,992:995,1000:1099,1327:1353,1355:1356,1373:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,1900:1999,2480:2489,2495:2499,2745:2746,2795:2799,2800:2899,3000,3010,3020,3030:3100,3110,3200:3300,3400,3410:3499,3500,3510,3800:3849,3900:3939,6000:6799,9297:9299,9400:9499,9820:9886,9920:9959)	Haben(1:499,505:508,520:599,800:852,855:856,860:869,890:929,980:986,989,992:995,1000:1099,1327:1353,1355:1356,1373:1389,1500:1527,1530:1541,1543:1547,1549:1555,1593,1900:1999,2480:2489,2495:2499,2745:2746,2795:2799,2800:2899,3000,3010,3020,3030:3100,3110,3200:3300,3400,3410:3499,3500,3510,3800:3849,3900:3939,6000:6799,9297:9299,9301,9307:9309,9312:9348,9400:9499,9802:9805,9820:9886,9920:9959)

2.4 Kontenrahmen McDonalds

2.4.1 KR03/04/51/96/McD - Bilanz - Kapitalgesellschaft (ab 01.2015)

2.4.1.1 Dichte E. Kapitalgesellschaft, erweiterte Gliederung, GKV

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(172200:172999)	Haben(172200:172799)
Nicht durch Eigenkapital gedeckter Fehlbetrag	GrSoll(800,809,819:829,840:851,853:869,987:989,Gewinn)	GrSoll(80000:80099,80900:80999,81900:82999,84000:85199,85300:85999,86000:86499,86800:86999,98700:98899,Gewinn)

Saldo Klasse 9	GrSoll(900000:929199,930000:95999,997000:999999)	GrSoll(900000:914099,914200:914599,918900:929199,930000:939999,950000:980199,980600:980999,988700:991999,997000:999999)
Sonstige Aktiva	Soll(60000:62999,73000:79899,93000:95099,95200:96699,96800:97999,99000:99999,147800:147999,148800:148999),Soll(16600:170899,171000:174099,174600:175399,179300:179399,179500:179999),Soll(87000:92999,180000:199999,149800:149899,929500:929699),Soll(500:999,81000:81399,81500:81599,85200:85299,175800:175899,248500:248999,285000:285999,498400:498499)	Soll(60000:62999,73000:79899,93000:95099,95200:96699,96800:97999,98900:99999,147800:147999,148800:148999),Soll(16600:170899,171000:174099,174600:175399,179300:179399,179500:179999),Soll(86500:86799,87000:92999,180000:199999,149800:149899,929500:929699),Soll(500:999,81000:81399,81500:81599,85200:85299,175800:175899,248100:248999,284100:285999,286500:286799,498400:498499),Soll(914100:914199,914600:918899,940000:949999,980200:980599,981000:988699,992000:995999)
- P A S S I V A -		
andere Gewinnrücklagen	84800:84899,85300:85999,98700:98999	84800:84899,85300:85999,98700:98899
Gewinnvortrag	86000:86899	86000:86499,86800:86899
Nicht durch Eigenkapital gedeckter Fehlbetrag	-GrSoll(80000:80099,80900:80999,81900:82999,84000:85199,85300:85999,86000:86999,98700:98999,Gewinn)	-GrSoll(80000:80099,80900:80999,81900:82999,84000:85199,85300:85999,86000:86499,86800:86999,98700:98899,Gewinn)
Steuerrückstellungen	Haben(95500:96399,176000:176699)	Haben(95500:96099,96200:96399,176000:176699)
sonstige Rückstellungen	Haben(96400:96699,97000:97999),GrHaben(96700:96799,135400:135499)	Haben(96100:96199,96400:96699,97000:97999),GrHaben(96700:96799,135400:135499)
sonstige Verbindlichkeiten	Haben(73000:79899),79900:79999,Haben(130000:130999,136000:137299,138000:138099,139000:146999,149000:149799),Soll(149900:149999),Haben(154800:154899,159000:159299),Soll(159300:159399),Haben(166500:167999,169100:170999,173000:175399),175400:175499,Haben(175500:175799,175900:175999),176700:176899,Haben(179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),929300:929499,996100:996199	Haben(73000:79899),79900:79999,Haben(130000:130999,136000:137299,138000:138099,139000:146999,149000:149799),Soll(149900:149999),Haben(154800:154899,159000:159299),Soll(159300:159399),Haben(166500:167999,169100:170999,173000:175399),172800:172999,175400:175499,Haben(175500:175799,175900:175999),176700:176899,Haben(179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),929300:929499,996100:996199
- davon eigenkapitalersetzende Gesellschafterdarlehen	Haben(925000:925899)	(entfällt)
- davon aus Steuern	Haben(154800:154899,173600:173999,174100:174199,174600:174799,174900:174999,179700:179999),175400:175499,176700:176899,GrHaben(152800:152999,155600:158999,176900:179199,	Haben(154800:154899,173600:173999,174100:174199,174600:174799,174900:174999,179700:179999),172800:172999,175400:175499,176700:176899,GrHaben(152800:152999,155600:158999,176900:179199,179400:179499)

	179400:179499)	
- davon mit einer Restlaufzeit bis zu einem Jahr	Soll(149900:149999,159300:159399),Haben(73000:73999,75500:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,149000:149499,154800:154899,159000:159299,166500:166699,167000:167199,167500:167699,169100:169699,170000:170199,170400:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),175400:175499,176700:176899,929300:929499,996100:996199	Soll(149900:149999,159300:159399),Haben(73000:73999,75500:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,149000:149499,154800:154899,159000:159299,166500:166699,167000:167199,167500:167699,169100:169699,170000:170199,170400:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),172800:172999,175400:175499,176700:176899,929300:929499,996100:996199
Saldo Klasse 9	GrHaben(900000:929199,930000:995999,997000:999999)	GrHaben(900000:914099,914200:914599,918900:929199,930000:939999,950000:980199,980600:980999,988700:991999,997000:999999)
Sonstige Passiva	Haben(100:49999,50500:50899,52000:59999,80100:80899,81000:81899,83000:83999,98000:98699,100000:109999),Haben(132700:135399,135500:135699,137300:137999,138100:138999,150000:152799,153000:154199,154300:154799,154900:155599,159300:159399,397000:398999),Haben(700000:799999,87000:92999,180000:199999,99200:99599),Haben(85200:85299,175800:175899,248500:248999,285000:285999,498400:498499)	Haben(100:49999,50500:50899,52000:59999,80100:80899,81000:81899,83000:83999,86500:86799,98000:98699,98900:98999,100000:109999),Haben(132700:135399,135500:135699,137300:137999,138100:138999,150000:152799,153000:154199,154300:154799,154900:155599,159300:159399,397000:398999),Haben(700000:799999,87000:92999,180000:199999,99200:99599),Haben(85200:85299,175800:175899,248100:248999,284100:285999,286500:286799,498400:498499),Haben(914100:914199,914600:918899,940000:949999,980200:980599,981000:988699,992000:995999)
- G u V -		
Gewinnvortrag aus Vorjahr	286000:286899	286000:286499,286800:286899
aus der Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	284000:284999	279800:279899,284000:284099
aus der Rücklage für eigene Anteile	279800:279899	(entfällt)
in die Rücklage für Anteile an einem herrschenden oder mehrheitlich beteiligten Unternehmen	248000:248499	248000:248099,249800:249899
in die Rücklage für eigene Anteile	249800:249899	(entfällt)

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

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

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(172200:172999)	Haben(172200:172799)
Saldo Klasse 9	GrSoll(900000:929199,930000:939999,980000:980999,988700:991999,997000:999999)	GrSoll(900000:914099,918900:929199,930000:939999,980000:980199,980600:980999,988700:991999,997000:997999,998400:999999)
Sonstige Aktiva	Soll(500:999,60000:62999,73000:79899,80000:83999,85100:85999,93000:95099,95200:96699,96800:97999,99000:99599), Soll(99600:99999,147800:147999,148800:148999,149800:149899,84000:85099,86000:86999), Soll(16600:166999,168000:170899,171000:174099,174600:175399,175800:175899,179300:179399,179500:179999), Soll(929500:929999,956000:956999,982000:982999,988000:988299,988500:988599,988600:988699), Soll(248000:248999,249500:249699,249800:249899,274500:274599,279500:279699,279800:279899,284000:288999), Soll(498400:498499)	Soll(500:999,60000:62999,73000:79899,80000:83999,85100:85999,93000:95099,95200:96699,96800:97999,99000:99599), Soll(99600:99999,147800:147999,148800:148999,149800:149899,84000:85099,86900:86999), Soll(16600:166999,168000:170899,171000:172799,173000:174099,174600:175399,175800:175899,179300:179399,179500:179999), Soll(915200:915299,917200:917299,929500:929999,956000:956999,982000:982999,988000:988299,988500:988599,988600:988699,998300:998399), Soll(248000:248099,248500:248999,249500:249699,249800:249899,274500:274599,279500:279699,279800:279899,284000:284099,285000:285999,286900:288999), Soll(498400:498499)
- P A S S I V A -		
Festkapital	87000:87999,957000:957999	87000:87999,915000:915099,917000:917099,957000:957999
nicht eingeforderte ausstehende Einlagen	Soll(992000:992999)	915400:915499,917400:917499,992000:992999
eingefordertes Kapital	- (87000:87999,957000:957999, Soll(992000:992999))	- (87000:87999,915000:915099,917000:917099,957000:957999,915400:915499,917400:917499,992000:992999)
variables Kapital	88000:88999,180000:189999,958000:958999,983000:983999	88000:88999,180000:189999,914600:914699,915100:915199,915500:915999,917100:917199,917500:917999,958000:958999,983000:983999
Kapitalkonto III	955000:955999,981000:981999	915300:915399,917300:917399,955000:955999,981000:981999
Haftkapital	90000:90999,950000:950999	90000:90999,916000:916099,918000:918099,950000:950999
nicht eingeforderte ausstehende Einlagen	Soll(994000:994999)	916400:916499,918400:918499,994000:994999
eingefordertes Kapital	- (90000:90999,950000:950999, Soll(994000:994999))	- (90000:90999,916000:916099,918000:918099,950000:950999, Soll(994000:994999))

	oll(994000:994999))	8000:918099,950000:950999,916400:916499,918400:918499,994000:994999)
variables Kapital	91000:91999,951000:951999,985000:985999	91000:91999,914100:914599,914700:914999,916100:916299,916500:916999,918100:918299,918500:918899,951000:951999,985000:985999
Kapitalkonto III	940000:949999,978000:978999,984000:984999	916300:916399,918300:918399,940000:949999,978000:978999,984000:984999
entfällt: nicht verteilter Jahreserfolg	gewinn,960000:977999,979000:979999	
Rücklagen	Haben(85100:85199,85300:85999),98700:98999	Haben(85100:85199,85300:85999),98700:98999,980200:980299,980400:980499
neu: Gewinnvortrag (Verlustvortrag)		86000:86899,980300:980399,980500:980599
neu: Bilanzgewinn (Bilanzverlust)		gewinn
neu: davon Gewinnvortrag / Verlustvortrag		286000:286899
Steuerrückstellungen	Haben(95500:96399,176000:176699)	Haben(95500:96099,96200:96399,176000:176699)
sonstige Rückstellungen	Haben(96400:96699,97000:97999),GrHaben(96700:96799,135400:135499)	Haben(96100:96199,96400:96699,97000:97999),GrHaben(96700:96799,135400:135499)
sonstige Verbindlichkeiten	Soll(149900:149999,159300:159399),Haben(76000:79899,130000:130999,136000:137299,138000:138099,139000:146999,154800:154899,159000:159299,169100:169499,170000:170999,173000:175399,175500:175799,175900:175999,179200:179299,179500:179999),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(76000:79899,130000:130999,136000:137299,138000:138099,139000:146999,154800:154899,159000:159299,169100:169499,170000:170999,173000:175399,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),79900:79999,175400:175499,176700:176899,929300:929499,996100:996199
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(76000:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,154800:154899,159000:159299,169100:169199)	Soll(149900:149999,159300:159399),Haben(76000:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,154800:154899,159000:159299,169100:169199)

	499,170000:170199,170400:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),175400:175499,176700:176899,929300:929499,996100:996199	499,170000:170199,170400:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),172800:172999,175400:175499,176700:176899,929300:929499,996100:996199
Saldo Klasse 9	GrHaben(900000:929199,930000:939999,980000:980999,988700:991999,997000:999999)	GrHaben(900000:914099,918900:929199,930000:939999,980000:980199,980600:980999,988700:991999,997000:997999,998400:999999)
Sonstige Passiva	Haben(100:49999,50500:50899,52000:59999,80000:83999,85200:85299,98000:98699,99200:99599,100000:109999,132700:135399,135500:135699,137600:137999,138100:138499),Haben(15000:152799,153000:154199,154300:154799,154900:155599,159300:159399,175800:175899,39700:398999),Haben(700000:799999,84000:85099,86000:86999),Haben(956000:956999,929700:929999,982000:982999,986000:987999,988000:988299,988300:988399,988400:988499,992000:995999),Haben(248000:248999,249500:249699,249800:249899,274500:274599,279500:279699,279800:279899,284000:288999),Haben(498400:498499)	Haben(100:49999,50500:50899,52000:59999,80000:83999,85200:85299,98000:98699,99200:99599,100000:109999,132700:135399,135500:135699,137600:137999,138100:138499),Haben(15000:152799,153000:154199,154300:154799,154900:155599,159300:159399,175800:175899,39700:398999),Haben(700000:799999,84000:85099,86900:86999),Haben(915200:915299,917200:917299,956000:956999,929700:929999,982000:982999,986000:987999,988000:988299,988300:988399,988400:988499,993000:993999,995000:995999,998200:998299),Haben(248000:248099,248500:248999,249500:249699,249800:249899,274500:274599,279500:279699,279800:279899,284000:284099,285000:285999,286900:288999),Haben(498400:498499)
- G u V -		
neu: Gewinnvortrag aus dem Vorjahr (Verlustvortrag aus dem Vorjahr)		286000:286899
Entnahmen aus anderen Rücklagen	279900:283999	279900:283999,284100:284999
Einstellungen in andere Rücklagen	249900:249999	248100:248499,249900:249999
neu: Belastung auf Kapitalkonten		Soll(960000:960999,970000:970999,998100:998199),Haben(961000:969999,971000:977999,979000:979999)
neu: Belastung auf Verbindlichkeitskonten		Haben(998000:998099)
neu: Gutschrift auf Kapitalkonten		Soll(961000:969999,971000:977999,979000:979999),Haben(960000:960999,970000:970999,998100:998199,998300:998399)

neu: Gutschrift auf Verbindlichkeitskonten		Soll(998000:998099,998200:998299)
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2.4.3 KR03/04/51/McD - Bilanz - Einzelunternehmen (ab 01.2015)

2.4.3.1 Dichte C. Einzelunternehmen nach HGB (mit KR51/McD)

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
erhaltene Anzahlungen auf Bestellungen	Haben(172200:172999)	Haben(172200:172799)
Kapitaländerung BilMoG	85300:85499,85700:85999,98700:98899	85300:85499,85700:85999,98700:98899
neu: Kapitalanpassungen		915000:915199,915300:915399
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage	GrSoll(900000:929199,930000:939999,950000:980999,988700:991999,997000:999999)	914600:914699
Saldo Klasse 9	GrSoll(900000:929199,930000:939999,950000:980999,988700:991999,997000:999999)	GrSoll(900000:914099,914200:914599,918900:929199,930000:939999,950000:980199,980600:980999,988700:991999,997000:999999)
Sonstige Aktiva	Soll(500:999,60000:62999,73000:79899,80000:83999,89000:95099,95200:96699,96800:97999,99000:99999,147800:147999,148800:148999,149800:149899),Soll(166000:170899,171000:174099,174600:175399,175800:175899,179300:179399,179500:179999,84000:85299,85500:85699,86000:86999,190000:199999,929500:929999,940000:949999,982000:988699),Soll(248000:248999,249500:249999,274500:274599,279500:288999,498400:498499)	Soll(500:999,60000:62999,73000:79899,80000:83999,89000:95099,95200:96699,96800:97999,98900:99999,147800:147999,148800:148999,149800:149899),Soll(166000:170899,171000:172799,173000:174099,174600:175399,175800:175899,179300:179399,179500:179999,84000:85299,85500:85699,86000:86999,190000:199999,929500:929999,940000:949999,982000:988699),Soll(248000:248999,249500:249999,274500:274599,279500:288999,498400:498499),Soll(914100:914199,914700:914999,915200:915299,915400:918899,980200:980599)
- P A S S I V A -		
Kapitaländerung BilMoG	85300:85499,85700:85999,98700:98899	85300:85499,85700:85999,98700:98899
neu: Kapitalanpassungen		915000:915199,915300:915399
neu: Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		914600:914699
Steuerrückstellungen	Haben(95500:96399,96900:96999,176000:176699)	Haben(95500:96099,96200:96399,96900:96999,176000:176699)
sonstige Rückstellungen	Haben(96400:96699,97000:97999),GrHaben(96700:96799,135400:135499)	Haben(96100:96199,96400:96699,97000:97999),GrHaben(96700:96799,135400:135499)

Sonstige Verbindlichkeiten	Haben(73000:79899),79900:79999,Haben(130000:130999,136000:137299,138000:138099,139000:146999,149000:149799),Soll(149900:149999),Haben(154800:154899,159000:159299),Soll(159300:159399),Haben(166500:167999,169100:170999,173000:175399),175400:175499,Haben(175500:175799,175900:175999),176700:176899,929300:929499,996100:996199,Haben(179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499)	Haben(73000:79899),79900:79999,Haben(130000:130999,136000:137299,138000:138099,139000:146999,149000:149799),Soll(149900:149999),Haben(154800:154899,159000:159299),Soll(159300:159399),Haben(166500:167999,169100:170999,173000:175399),175400:175499,Haben(175500:175799,175900:175999),176700:176899,929300:929499,996100:996199,Haben(179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499)
- davon aus Steuern	Haben(154800:154899,173600:173999,174100:174199,174600:174799,174900:174999,179700:179900),175400:175499,176700:176899,GrHaben(152800:152999,155600:158999,176900:179199,179400:179499)	Haben(154800:154899,173600:173999,174100:174199,174600:174799,174900:174999,179700:179900),175400:175499,176700:176899,GrHaben(152800:152999,155600:158999,176900:179199,179400:179499)
- davon mit einer Restlaufzeit bis zu einem Jahr	Haben(73000:73999,75500:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,149000:149499),Soll(149900:149999),Haben(154800:154899,159000:159299),Soll(159300:159399),Haben(166500:166699,167000:167199,167500:167699,169100:169699,170000:170199,170500:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199),175400:175499,Haben(175500:175799,175900:175999),176700:176899,929300:929499,996100:996199,Haben(179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499)	Haben(73000:73999,75500:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,149000:149499),Soll(149900:149999),Haben(154800:154899,159000:159299),Soll(159300:159399),Haben(166500:166699,167000:167199,167500:167699,169100:169699,170000:170199,170500:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199),175400:175499,Haben(175500:175799,175900:175999),176700:176899,929300:929499,996100:996199,Haben(179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499)
Saldo Klasse 9	GrHaben(900000:929199,930000:939999,950000:980999,988700:991999,997000:999999)	GrHaben(900000:914099,914200:914599,918900:929199,930000:939999,950000:980199,980600:980999,988700:991999,997000:999999)
Sonstige Passiva	Haben(100:49999,50500:50899,52000:59999,80000:85299,85500:85699,86000:86999,89000:92999,98000:98699,99200:99599,100000:109999,132700:135399,135500:135699,137300:137999,138100:138999),Haben(150000:152799,153000:154199,154300:154799,154900:155599,159300:159399,175800:175899,190000:199999,397000:398999,498400:498499,700000:799999,929700:929999,940000:949999,982000:986999,992000:995999),Haben(24	Haben(100:49999,50500:50899,52000:59999,80000:85299,85500:85699,86000:86999,89000:92999,98000:98699,98900:98999,99200:99599,100000:109999,132700:135399,135500:135699,137300:137999,138100:138999),Haben(150000:152799,153000:154199,154300:154799,154900:155599,159300:159399,175800:175899,190000:199999,397000:398999,498400:498499,700000:799999,929700:929999,940000:949999,982000:986999,992000:995999)

	8000:248999,249500:249999,274500:274599,279500:288999)	99),Haben(248000:248999,249500:249999,274500:274599,279500:288999),Haben(914100:914199,914700:914999,915200:915299,915400:918899,980200:980599)
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2.5 Kontenrahmen KR80 - Zahnärzte

2.5.1 KR80 - EÜR - Zahnärzte - Standard (ab 01.2012)

2.5.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Freiwillige soziale Aufwendungen	4160:4169,4190:4194	4160:4169,4190

2.6 Kontenrahmen KR81 - Ärzte

2.6.1 KR81 - EÜR - Ärzte - Standard (ab 01.2012)

2.6.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Freiwillige soziale Aufwendungen	4140,4142:4154,4156:4169	4140,4142:4154,4156:4164

2.7 Kontenrahmen KR580 - Zahnärzte (Basis KR03)

2.7.1 KR58x - EÜR - Zahnärzte/Ärzte - Standard (ab 01.2014)

2.7.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Erhaltene Anzahlungen	JVZ(171000:172999)	JVZ(171000:172799)
Umsatzsteuer	176700:176899,177000:177199,177600:177899,178200:178399,989500:989599	172800:172899,176700:176899,177000:177199,177600:177899,178200:178399,989500:989599
Löhne und Gehälter	JVZ(154400:154499,174000:174599,174800:174899,175000:175399,175500:175799,175900:175999),410000:412999,415000:415999,417000:417499,418000:419999	JVZ(154400:154499,174000:174599,174800:174899,175000:175399,175500:175799,175900:175999),410000:412999,415000:415599,417000:417499,418000:419999
Neutrale Aufwendungen	JVZ(174900:174999,175400:175499),200000:200399,200800:208999,210000:214199,214900:224999,228000:228299,228500:228899,230000:230999,232500:234699,235000:238499,238700:239999,249000:249499,290000:299999,487200:487299	JVZ(172900:172999,174900:174999,175400:175499),200000:200399,200800:208999,210000:214199,214900:224999,228000:228299,228500:228899,230000:230999,232500:234699,235000:238499,238700:239999,249000:249499,290000:299999,487200:487299
Saldo der Statistischen Konten	910100:928699,930000:939999,950000:979999,989000:989299,991000:991999,997000:999999	910100:914099,914200:914599,919000,928699,930000:939999,950000:979999,980600:980999,989000:989299,991000:991999,997000:999999

Auffangposten	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980 0:149899,150000:150999,15190 0:151999,152100:152799,15300 0:154199,154700:155599,15600 0:156999,158200:158299,15900 0:159299,159400:159999,16240 0:162499,166000:170999,17300 0:173999,174600:174799,17580 0:175899,179200:179299,17960 0:179699,180000:199999,20040 0:200799,209000:209999,21420 0:214899,225000:227999,22830 0:228499,228900:229999,23470 0:234999,238500:238699,24400 0:248999,249500:249999,25040 0:250599,259000:259999,26820 0:268799,271000:271999,27300 0:273199,273400:273699,27380 0:273999,274500:274599,27900 0:279199,279500:289999,39500 0:398999,480800:480899,48200 0:482199,482300:482399,48270 0:482999,486600:487199,48730 0:489999,498400:498499,49900 0:499599,700000:799999,89600 0:898999,899500:910099,92910 0:929199,929300:929999,94000 0:949999,980000:988999,99200 0:996999	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980 0:149899,150000:150999,15190 0:151999,152100:152799,15300 0:154199,154700:155599,15600 0:156999,158200:158299,15900 0:159299,159400:159999,16240 0:162499,166000:170999,17300 0:173999,174600:174799,17580 0:175899,179200:179299,17960 0:179699,180000:199999,20040 0:200799,209000:209999,21420 0:214899,225000:227999,22830 0:228499,228900:229999,23470 0:234999,238500:238699,24400 0:248999,249500:249999,25040 0:250599,259000:259999,26820 0:268799,271000:271999,27300 0:273199,273400:273699,27380 0:273999,274500:274599,27900 0:279199,279500:289999,39500 0:398999,415600:415999,48080 0:480899,482000:482199,48230 0:482399,482700:482999,48660 0:487199,487300:489999,49840 0:498499,499000:499599,70000 0:799999,896000:898999,89950 0:910099,914100:914199,91460 0:918999,929100:929199,92930 0:929999,940000:949999,98000 0:980599,981000:988999,99200 0:996999,EB(130000:130999,137000:137099,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,151000:151899,152000:152099,154200:154699,159300:159399,160000:162399,162500:165999,171000:172999,174000:174599,174800:175499,175500:175799,175900:176699,178000:178199,178800:179199,179300:179399,179500:179599,179700:179999,929000:929099,928700:928999,929200:929299)
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2.7.2 KR58x - Bilanz - Zahnärzte/Ärzte - Standard (ab 01.2015)

2.7.2.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Erhaltene Anzahlungen	Haben(172200:172999)	Haben(172200:172799)
Kapitaländerung BilMoG	85300:85499,85700:85999,98700:98899	85300:85499,85700:85999,98700:98899
(neu) Kapitalanpassungen		915000:915199,915300:915399
(neu) Kapitaländerung durch Übertragung		914600:914699

einer § 6 b EStG Rücklage		
Saldo Klasse 9	GrSoll(900000:929199,930000:939999,950000:980999,988700:991999,997000:999999)	GrSoll(900000:914099,914200:914599,918900:929199,930000:939999,950000:980199,980600,980999,988700:991999,997000:999999)
Sonstige Aktiva	Soll(1:99,500:999,60000:62999,73000:79899,80000:85299,85500:85699,86000:86999,89000:95099,95200:96699,96800:97999,9900:99999,147800:147999,148800:148999,149800:149899,166000:169999,170000:170899,171000:174099,174600:175399,175800:175899,179300:179399,179500:179999,190000:199999,248000:248999,249500:249999,274500:274599,279500:279999,284000:287099,498400:498499,929500:929999,940000:949999,982000:988699)	Soll(1:99,500:999,60000:62999,73000:79899,80000:85299,85500:85699,86000:86999,89000:95099,95200:96699,96800:97999,98900:99999,147800:147999,148800:148999,149800:149899,166000:169999,170000:170899,171000:174099,174600:175399,175800:175899,179300:179399,179500:179999,190000:199999,248000:248999,249500:249999,274500:274599,279500:279999,284000:287099,498400:498499,914100:914199,915200:915299,915400:918899,929500:929999,940000:949999,980200:980599,982000:988699)
- P A S S I V A -		
Kapitaländerung BilMoG	85300:85499,85700:85999,98700:98899	85300:85499,85700:85999,98700:98899
(neu) Kapitalanpassungen		915000:915199,915300:915399
(neu) Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		914600:914699
Steuerrückstellungen	Haben(95500:96399,176000:176699)	Haben(95500:96099,96200:96399,176000:176699)
sonstige Rückstellungen	GrHaben(96700:96799,135400:135499),Haben(96400:96699,97000:97999)	GrHaben(96100:96199,96700:96799,135400:135499),Haben(96400:96699,97000:97999)
sonstige Verbindlichkeiten	Soll(149900:149999,159300:159399),Haben(73000:79899,130000:130999,136000:137299,138000:138099,139000:146999,149000:149799,154800:154899,159000:159299,166500:167999,169100:170999,173000:175399,175500:175799,175900:175999,179200:179299,179500:179999),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(73000:79899,130000:130999,136000:137299,138000:138099,139000:146999,149000:149799,154800:154899,159000:159299,166500:167999,169100:170999,173000:175399,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),79900:79999,172800:172999,175400:175499,176700:176899,929300:929499,996100:996199
- 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(73000:73999,75500:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,149000:149499,154800:154899,159000:159299,166500:166699,167000:167199,167500:167699,169100:169699,170000:170199,170400:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),175400:175499,176700:176899,929300:929499,996100:996199	Soll(149900:149999,159300:159399),Haben(73000:73999,75500:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,149000:149499,154800:154899,159000:159299,166500:166699,167000:167199,167500:167699,169100:169699,170000:170199,170400:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),172800:172999,175400:175499,176700:176899,929300:929499,996100:996199
Saldo Klasse 9	GrHaben(900000:929199,930000:939999,950000:980999,988700:991999,997000:999999)	GrHaben(900000:914099,914200:914599,918900:929199,930000:939999,950000:980199,980600:980999,988700:991999,997000:999999)
Sonstige Passiva	Haben(1:49999,50500:50899,52000:59999,80000:85299,85500:85699,86000:86999,89000:92999,98000:98699,99200:99599,100000:109999,132700:132999,133000:135399,135500:135699,137300:137999,138100:138999,150000:152799,153000:154199,154300:154799,154900:155599,159300:159399,175800:175899,190000:199999,248000:248999,249500:249999,274500:274599,279500:279999,284000:287099,397000:398999,498400:498499,700000:799999,929700:929999,940000:949999,982000:988699,992000:995999)	Haben(1:49999,50500:50899,52000:59999,80000:85299,85500:85699,86000:86999,89000:92999,98000:98699,98900:98999,99200:99599,100000:109999,132700:132999,133000:135399,135500:135699,137300:137999,138100:138999,150000:152799,153000:154199,154300:154799,154900:155599,159300:159399,175800:175899,190000:199999,248000:248999,249500:249999,274500:274599,279500:279999,284000:287099,397000:398999,498400:498499,700000:799999,914100:914199,915200:915299,915400:918899,929700:929999,940000:949999,980200:980599,982000:988699,992000:995999)

2.8 Kontenrahmen KR581 - Zahnärzte (Basis KR04)

2.8.1 KR58x - EÜR - Zahnärzte/Ärzte - Standard (ab 01.2014)

2.8.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Umsatzsteuer	380000:380199,380600:380899,381700:381899,383200:383299,385100:385399,989500:989599	379800:379899,380000:380199,380600:380899,381700:381899,383200:383299,385100:385399,989500:989599
Löhne und Gehälter	JVZ(145700:145999,372000:372599,373000:375999,377000:378599,379000:379599),600000:605999,607000:608999	JVZ(145700:145999,372000:372599,373000:375999,377000:378599,379000:379599),600000:605999,607000:607599,608000:608999

Gesetzliche soziale Aufwendungen	JVZ(379600:379999),610000:612999,614000:619999,644000:644999	JVZ(379600:379799),610000:612999,614000:619999,644000:644999
Neutrale Aufwendungen	JVZ(372600:372999,385400:385999),635200:639999,688000:688399,690500:690999,692200:692299,692400:692999,696000:696999,720800:720999,730000:735999,739000:739999,750000:754999,755400:755999,760000:760999,763000:764299,768000:768499,769000:769399,790000:799999	JVZ(372600:372999,379900:379999,385400:385999),635200:639999,688000:688399,690500:690999,692200:692299,692400:692999,696000:696999,720800:720999,730000:735999,739000:739999,750000:754999,755400:755999,760000:760999,763000:764299,768000:768499,769000:769999
Saldo der Statistischen Konten	910100:928699,930000:939999,950000:979999,989000:989299,991000:995999,997000:999999	910100:914099,914200:914599,919000,928699,930000:939999,950000:979999,980600:980999,989000:989299,991000:995999,997000:999999
Auffangposten	1:117999,122000:122099,124600:124999,125800:125899,126000:126999,127600:128999,129600:136899,137000:137599,137800:139599,141000:141999,142700:143099,143400:143599,145000:145599,146000:147999,148200:148299,148600:149499,149800:324999,333400:333499,335000:341999,345000:346999,350000:369499,370000:371999,376000:376999,378600:378999,390000:399999,480000:481999,482500:482999,491000:492499,493000:493399,493600:493699,493900:493999,588000:589999,620100:620499,621100:621999,626800:627999,629000:629999,647500:648499,685400:685499,687500:687999,691000:692199,692300:692399,697000:698999,714000:719199,720000:720799,721000:729999,736000:738999,745000:745199,746000:749999,755000:755399,756000:759999,764300:764999,769400:779999,900000:910099,929100:929199,929300:929999,940000:949999,980000:988999,996000:996999	1:117999,122000:122099,124600:124999,125800:125899,126000:126999,127600:128999,129600:136899,137000:137599,137800:139599,141000:141999,142700:143099,143400:143599,145000:145599,146000:147999,148200:148299,148600:149499,149800:324999,333400:333499,335000:341999,345000:346999,350000:369499,370000:371999,376000:376999,378600:378999,390000:399999,480000:481999,482500:482999,491000:492499,493000:493399,493600:493699,493900:493999,588000:589999,607600:607999,620100:620499,621100:621999,626800:627999,629000:629999,647500:648499,685400:685499,687500:687999,691000:692199,692300:692399,697000:698999,714000:719199,720000:720799,721000:729999,736000:738999,745000:745199,746000:749999,755000:755399,756000:759999,764300:764999,769400:779999,900000:910099,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999,996000:996999,EB(118000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,142000:142699,144000:144999,145600:145999,148500:148599,149500:149799,325000:329999,330000:333399,333500:334999,342000:344999,347000:349999,369500:369999,372000:372999,373000:375999,377000:379999,381000:381699,382000:383199,384000:385099,385400:389999,929000:929099,929200:929299)

2.8.2 KR58x - Bilanz - Zahnärzte/Ärzte - Standard (ab 01.2015)

2.8.2.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(138100:138199,300900:300999),GrSoll(138300:138999,307700:307999)	GrSoll(138100:138199,300900:300999),GrSoll(138300:138999,307700:307899)
(neu) Kapitalanpassungen		915000:915199,915300:915399
(neu) Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		914600:914699
Saldo Klasse 9	GrSoll(900000:929199,930000:939999,950000:980999,988700:991999,997000:999999)	GrSoll(900000:914099,914200:914599,918900:929199,930000:939999,950000:980199,980600:980999,988700:991999,997000:999999)
Sonstige Aktiva	Soll(1:4999,9000:9499,119000:119999,124600:124999,125800:125899,127600:127999,129600:129999,202000:202999,205000:209999,250000:296299,297000:299999,300000:300899,301000:307699,308000:314999,325000:329999,335000:339999,350000:359899,360000:361999,363500:372999,376000:378999,379600:379999,385500:399999,685400:685499,770000:779999,929500:929999,940000:949999,982000:988699)	Soll(1:4999,9000:9499,119000:119999,124600:124999,125800:125899,127600:127999,129600:129999,202000:202999,205000:209999,250000:296299,297000:299999,300000:300899,301000:307699,307900:314999,325000:329999,335000:339999,350000:359899,360000:361999,363500:372999,376000:378999,379600:379799,385500:399999,685400:685499,770000:779999,914100:914199,915200:915299,915400:915489,929500:929999,940000:949999,980200:980599,982000:988699)
- P A S S I V A -		
(neu) Kapitalanpassungen		915000:915199,915300:915399
(neu) Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		914600:914699
sonstige Rückstellungen	GrHaben(138300:138999,307700:307999),Haben(307000:307699,308000:309999)	GrHaben(138300:138999,307700:307899),Haben(307000:307699,307900:309999)
sonstige Verbindlichkeiten	Soll(125900:125999,149500:149799),Haben(120000:124599,125000:125799,137000:137499,143400:143499,146000:147999,148500:149499,149800:149999,350000:359899,360000:363499,364000:369499,370000:379999,386000:389999),GrHaben(137600:137799,139600:141999,142100:142199,143100:143399,143600:143999,148000:148499,380000:380999,381900:385399),359900:359999,381700:381899,385400:385499)	Soll(125900:125999,149500:149799),Haben(120000:124599,125000:125799,137000:137499,143400:143499,146000:147999,148500:149499,149800:149999,350000:359899,360000:363499,364000:369499,370000:379799,386000:389999),GrHaben(137600:137799,139600:141999,142100:142199,143100:143399,143600:143999,148000:148499,380000:380999,381900:385399),359900:359999,379800:379999,381700:381700)

	85999,929300:929499,996100:996199	81899,385400:385999,929300:929499,996100:996199
- davon aus Steuern	Haben(143400:143499,370000:371999,372600:373999,376000:376999,386000:389999),GrHaben(137600:137799,139600:141999,142100:142199,143100:143399,143600:143999,148000:148499,380000:380999,381900:385399),381700:381899,385400:385999	Haben(143400:143499,370000:371999,372600:373999,376000:376999,386000:389999),GrHaben(137600:137799,139600:141999,142100:142199,143100:143399,143600:143999,148000:148499,380000:380999,381900:385399), 379800:379999 ,381700:381899,385400:385999
- davon im Rahmen der sozialen Sicherheit	Haben(374000:375999,377000:378599,379600:37 9999)	Haben(374000:375999,377000:378599,379600:37 9799)
- davon mit einer Restlaufzeit bis zu einem Jahr	Soll(125900:125999,149500:149799),Haben(120000:122499,123000:123199,123500:124499,125000:125499,137000:137499,143400:143499,146000:147999,148500:149499,149800:149999,35000:350399,350900:351399,351900:352399,353000:353399,354000:354399,355000:355399,356000:356399,360000:363499,364000:364199,364500:364699,365000:365199,365500:365699,370000:370999,372000:374999,375900:377999,378600:37 9999 ,386000:389999),GrHaben(137600:137799,139600:141999,142100:142199,143100:143399,143600:143999,148000:148499,380000:380999,381900:385399),381700:381899,385400:385999,929300:929499,996100:996199	Soll(125900:125999,149500:149799),Haben(120000:122499,123000:123199,123500:124499,125000:125499,137000:137499,143400:143499,146000:147999,148500:149499,149800:149999,35000:350399,350900:351399,351900:352399,353000:353399,354000:354399,355000:355399,356000:356399,360000:363499,364000:364199,364500:364699,365000:365199,365500:365699,370000:370999,372000:374999,375900:377999,378600:37 9799 ,386000:389999),GrHaben(137600:137799,139600:141999,142100:142199,143100:143399,143600:143999,148000:148499,380000:380999,381900:385399), 379800:379999 ,381700:381899,385400:385999,929300:929499,996100:996199
Saldo Klasse 9	GrHaben(900000:929199,930000:939999,950000:980999,988700:991999,997000:999999)	GrHaben(900000: 914099,914200:914599,918900 :929199,930000:939999,950000: 980199,980600:980999,988700 :991999,997000:999999)
Sonstige Passiva	Haben(1:79999,81000:81999,88000:118999,129800:136999,137500:137599,137800:138099,138200:138299,139000:139599,142000:142099,142200:143099,143500:143599,145000:145999,149500:149799,150000:169999,190000:199999,202000:202999,205000:209999,250000:296299,297000:297999,363500:363999,395000:399999,685400:685499,770000:779999,929700:929999,940000:949999,982000:988699)	Haben(1:79999,81000:81999,88000:118999,129800:136999,137500:137599,137800:138099,138200:138299,139000:139599,142000:142099,142200:143099,143500:143599,145000:145999,149500:149799,150000:169999,190000:199999,202000:202999,205000:209999,250000:296299,297000:297999,363500:363999,395000:399999,685400:685499,770000:779999, 914100:914199,915200:915299,915400:918899 ,929700:929999,940000:949999, 980200:980599 ,982000:988699)

2.9 Kontenrahmen KR585 - Ärzte (Basis KR03)

2.9.1 KR58x - EÜR - Zahnärzte/Ärzte - Standard (ab 01.2014)

2.9.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Erhaltene Anzahlungen	JVZ(171000:172999)	JVZ(171000:172799)
Umsatzsteuer	176700:176899,177000:177199, 177600:177899,178200:178399, 989500:989599	172800:172899,176700:176899, 177000:177199,177600:177899, 178200:178399,989500:989599
Löhne und Gehälter	JVZ(154400:154499,174000:174 599,174800:174899,175000:175 399,175500:175799,175900:175 999),410000:412999,415000:415 999,417000:417499,418000:419 999	JVZ(154400:154499,174000:174 599,174800:174899,175000:175 399,175500:175799,175900:175 999),410000:412999,415000:415 599,417000:417499,418000:419 999
Neutrale Aufwendungen	JVZ(174900:174999,175400:175 499),200000:200399,200800:208 999,210000:214199,214900:224 999,228000:228299,228500:228 899,230000:230999,232500:234 699,235000:238499,238700:239 999,249000:249499,290000:299 999,487200:487299	JVZ(172900:172999,174900:174 999,175400:175499),200000:200 399,200800:208999,210000:214 199,214900:224999,228000:228 299,228500:228899,230000:230 999,232500:234699,235000:238 499,238700:239999,249000:249 499,290000:299999,487200:487 299
Saldo der Statistischen Konten	910100:928699,930000:939999, 950000:979999,989000:989299, 991000:991999,997000:999999	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:991999, 997000:999999
Auffangposten	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980 0:149899,150000:150999,15190 0:151999,152100:152799,15300 0:154199,154700:155599,15600 0:156999,158200:158299,15900 0:159299,159400:159999,16240 0:162499,166000:170999,17300 0:173999,174600:174799,17580 0:175899,179200:179299,17960 0:179699,180000:199999,20040 0:200799,209000:209999,21420 0:214899,225000:227999,22830 0:228499,228900:229999,23470 0:234999,238500:238699,24400 0:248999,249500:249999,25040 0:250599,259000:259999,26820 0:268799,271000:271999,27300 0:273199,273400:273699,27380 0:273999,274500:274599,27900 0:279199,279500:289999,39500 0:398999,480800:480899,48200 0:482199,482300:482399,48270 0:482999,486600:487199,48730 0:489999,498400:498499,49900 0:499599,700000:799999,89600 0:898999,899500:910099,92910 0:929199,929300:929999,94000 0:949999,980000:988999,99200	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980 0:149899,150000:150999,15190 0:151999,152100:152799,15300 0:154199,154700:155599,15600 0:156999,158200:158299,15900 0:159299,159400:159999,16240 0:162499,166000:170999,17300 0:173999,174600:174799,17580 0:175899,179200:179299,17960 0:179699,180000:199999,20040 0:200799,209000:209999,21420 0:214899,225000:227999,22830 0:228499,228900:229999,23470 0:234999,238500:238699,24400 0:248999,249500:249999,25040 0:250599,259000:259999,26820 0:268799,271000:271999,27300 0:273199,273400:273699,27380 0:273999,274500:274599,27900 0:279199,279500:289999,39500 0:398999,415600:415999,48080 0:480899,482000:482199,48230 0:482399,482700:482999,48660 0:487199,487300:489999,49840 0:498499,499000:499599,70000 0:799999,896000:898999,89950 0:910099,914100:914199,91460 0:918999,929100:929199,92930 0:929999,940000:949999,98000

	0:996999	0:980599,981000:988999,99200 0:996999,EB(130000:130999,13 7000:137099,140000:144999,14 5100:147799,148000:148799,14 9000:149799,149900:149999,15 1000:151899,152000:152099,15 4200:154699,159300:159399,16 0000:162399,162500:165999,17 1000:172999,174000:174599,17 4800:175499,175500:175799,17 5900:176699,178000:178199,17 8800:179199,179300:179399,17 9500:179599,179700:179999,92 9000:929099,928700:928999,92 9200:929299)
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2.9.2 KR58x - Bilanz - Zahnärzte/Ärzte - Standard (ab 01.2015)

2.9.2.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Erhaltene Anzahlungen	Haben(172200:172999)	Haben(172200:172799)
Kapitaländerung BilMoG	85300:85499,85700:85999,9870 0:98999	85300:85499,85700:85999,9870 0:98899
(neu) Kapitalanpassungen		915000:915199,915300:915399
(neu) Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		914600:914699
Saldo Klasse 9	GrSoll(900000:929199,930000:9 39999,950000:980999,988700:9 91999,997000:999999)	GrSoll(900000:914099,914200:9 14599,918900:929199,930000:9 39999,950000:980199,980600,9 80999,988700:991999,997000:9 99999)
Sonstige Aktiva	Soll(1:99,500:999,60000:62999,7 3000:79899,80000:85299,85500: 85699,86000:86999,89000:9509 9,95200:96699,96800:97999,990 00:99999,147800:147999,14880 0:148999,149800:149899,16600 0:170899,171000:174099,17460 0:175399,175800:175899,17930 0:179399,179500:179999,19000 0:199999,248000:248999,24950 0:249999,274500:274599,27950 0:279999,284000:287099,49840 0:498499,929500:929999,94000 0:949999,982000:988699)	Soll(1:99,500:999,60000:62999,7 3000:79899,80000:85299,85500: 85699,86000:86999,89000:9509 9,95200:96699,96800:97999,989 00:99999,147800:147999,14880 0:148999,149800:149899,16600 0:169999,170000:170899,17100 0:174099,174600:175399,17580 0:175899,179300:179399,17950 0:179999,190000:199999,24800 0:248999,249500:249999,27450 0:274599,279500:279999,28400 0:287099,498400:498499,91410 0:914199,915200:915299,91540 0:918899,929500:929999,94000 0:949999,980200:980599,98200 0:988699)
- P A S S I V A -		
Kapitaländerung BilMoG	85300:85499,85700:85999,9870 0:98999	85300:85499,85700:85999,9870 0:98899
(neu) Kapitalanpassungen		915000:915199,915300:915399

(neu) Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		914600:914699
Steuerrückstellungen	Haben(95500:96399,176000:176699)	Haben(95500:96099,96200:96399,176000:176699)
sonstige Rückstellungen	GrHaben(96700:96799,135400:135499),Haben(96400:96699,97000:97999)	GrHaben(96100:96199,96700:96799,135400:135499),Haben(96400:96699,97000:97999)
sonstige Verbindlichkeiten	Soll(149900:149999,159300:159399),Haben(73000:79899,130000:130999,136000:137299,138000:138099,139000:146999,149000:149799,154800:154899,159000:159299,166500:167999,169100:170999,173000:175399,175500:175799,175900:175999,179200:179299,179500:179999),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(73000:79899,130000:130999,136000:137299,138000:138099,139000:146999,149000:149799,154800:154899,159000:159299,166500:167999,169100:170999,173000:175399,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),79900:79999,172800:172999,175400:175499,176700:176899,929300:929499,996100:996199
- 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(73000:73999,75500:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,149000:149499,154800:154899,159000:159299,166500:166699,167000:167199,167500:167699,169100:169699,170000:170199,170400:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),175400:175499,176700:176899,929300:929499,996100:996199	Soll(149900:149999,159300:159399),Haben(73000:73999,75500:76399,77000:77399,78000:78399,130000:130199,130500:130999,136000:137299,138000:138099,139000:145499,146000:146499,149000:149499,154800:154899,159000:159299,166500:166699,167000:167199,167500:167699,169100:169699,170000:170199,170400:170699,170900:170999,173000:173399,173600:173799,174000:174399,174600:175199,175500:175799,175900:175999,179200:179299,179500:179999),GrHaben(152800:152999,155600:158999,176900:179199,179400:179499),172800:172999,175400:175499,176700:176899,929300:929499,996100:996199
Saldo Klasse 9	GrHaben(900000:929199,930000:939999,950000:980999,988700:991999,997000:999999)	GrHaben(900000:914099,914200:914599,918900:929199,930000:939999,950000:980199,980600:980999,988700:991999,997000:999999)
Sonstige Passiva	Haben(1:49999,50500:50899,52000:59999,80000:85299,85500:85699,86000:86999,89000:92999,98000:98699,99200:99599,100000:109999,132700:132999,133000:133099)	Haben(1:49999,50500:50899,52000:59999,80000:85299,85500:85699,86000:86999,89000:92999,98000:98699,98900:98999,99200:99599,100000:109999,132700:132999,133000:133099)

	00:135399,135500:135699,137300:137999,138100:138999,150000:152799,153000:154199,154300:154799,154900:155599,159300:159399,175800:175899,190000:199999,248000:248999,249500:249999,274500:274599,279500:279999,284000:287099,397000:398999,498400:498499,700000:799999,929700:929999,940000:949999,982000:988699,992000:995999)	132999,133000:135399,135500:135699,137300:137999,138100:138999,150000:152799,153000:154199,154300:154799,154900:155599,159300:159399,175800:175899,190000:199999,248000:248999,249500:249999,274500:274599,279500:279999,284000:287099,397000:398999,498400:498499,700000:799999,914100:914199,915200:915299,915400:918899,929700:929999,940000:949999,980200:980599,982000:988699,992000:995999)
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2.10 Kontenrahmen KR586 - Ärzte (Basis KR04)

2.10.1 KR58x - EÜR - Zahnärzte/Ärzte - Standard (ab 01.2014)

2.10.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Umsatzsteuer	380000:380199,380600:380899,381700:381899,383200:383299,385100:385399,989500:989599	379800:379899 ,380000:380199,380600:380899,381700:381899,383200:383299,385100:385399,989500:989599
Löhne und Gehälter	JVZ(145700:145999,372000:372599,373000:375999,377000:378599,379000:379599),600000:605999,607000:608999	JVZ(145700:145999,372000:372599,373000:375999,377000:378599,379000:379599),600000:605999,607000:607599,608000:608999
Gesetzliche soziale Aufwendungen	JVZ(379600:379999),610000:612999,614000:619999,644000:644999	JVZ(379600:379799),610000:612999,614000:619999,644000:644999
Neutrale Aufwendungen	JVZ(372600:372999,385400:385999),635200:639999,688000:688399,690500:690999,692200:692299,692400:692999,696000:696999,720800:720999,730000:735999,739000:739999,750000:754999,755400:755999,760000:760999,763000:764299,768000:768499,769000:769399,790000:799999	JVZ(372600:372999,379900:379999,385400:385999),635200:639999,688000:688399,690500:690999,692200:692299,692400:692999,696000:696999,720800:720999,730000:735999,739000:739999,750000:754999,755400:755999,760000:760999,763000:764299,768000:768499,769000:769399,790000:799999
Saldo der Statistischen Konten	910100:928699,930000:939999,950000:979999,989000:989299,991000:995999,997000:999999	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989299,991000:995999,997000:999999
Auffangposten	1:117999,122000:122099,124600:124999,125800:125899,126000:126999,127600:128999,129600:136899,137000:137599,137800:139599,141000:141999,142700:143099,143400:143599,145000:145599,146000:147999,148200:148299,148600:149499,149800:324999,333400:333499,335000:341999,345000:346999,350000:369499,370000:371999,376000:376999,378600:378999,390000:399999,480000:481999,482500	1:117999,122000:122099,124600:124999,125800:125899,126000:126999,127600:128999,129600:136899,137000:137599,137800:139599,141000:141999,142700:143099,143400:143599,145000:145599,146000:147999,148200:148299,148600:149499,149800:324999,333400:333499,335000:341999,345000:346999,350000:369499,370000:371999,376000:376999,378600:378999,390000:399999,480000:481999,482500

	0:482999,491000:492499,49300 0:493399,493600:493699,49390 0:493999,588000:589999,62010 0:620499,621100:621999,62680 0:627999,629000:629999,64750 0:648499,685400:685499,68750 0:687999,691000:692199,69230 0:692399,697000:698999,71400 0:719199,720000:720799,72100 0:729999,736000:738999,74500 0:745199,746000:749999,75500 0:755399,756000:759999,76430 0:764999,769400:779999,90000 0:910099,929100:929199,92930 0:929999,940000:949999,98000 0:988999,996000:996999	0:482999,491000:492499,49300 0:493399,493600:493699,49390 0:493999,588000:589999,60760 0:607999,620100:620499,62110 0:621999,626800:627999,62900 0:629999,647500:648499,68540 0:685499,687500:687999,69100 0:692199,692300:692399,69700 0:698999,714000:719199,72000 0:720799,721000:729999,73600 0:738999,745000:745199,74600 0:749999,755000:755399,75600 0:759999,764300:764999,76940 0:779999,900000:910099,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,996000:996999,EB(11 8000:121999,122100:124599,12 5000:125799,125900:125999,12 7000:127599,129000:129599,14 2000:142699,144000:144999,14 5600:145999,148500:148599,14 9500:149799,325000:329999,33 0000:333399,333500:334999,34 2000:344999,347000:349999,36 9500:369999,372000:372999,37 3000:375999,377000:379999,38 1000:381699,382000:383199,38 4000:385099,385400:389999,92 9000:929099,929200:929299)
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2.10.2 KR58x - Bilanz - Zahnärzte/Ärzte - Standard (ab 01.2015)

2.10.2.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
- A K T I V A -		
Aktiver Unterschiedsbetrag aus der Vermögensverrechnung	GrSoll(138100:138199,300900:300999),GrSoll(138300:138999,307700:307999)	GrSoll(138100:138199,300900:300999),GrSoll(138300:138999,307700:307899)
(neu) Kapitalanpassungen		915000:915199,915300:915399
(neu) Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		914600:914699
Saldo Klasse 9	GrSoll(900000:929199,930000:939999,950000:980999,988700:991999,997000:999999)	GrSoll(900000:914099,914200:914599,918900:929199,930000:939999,950000:980199,980600:980999,988700:991999,997000:999999)
Sonstige Aktiva	Soll(1:4999,9000:9499,119000:119999,124600:124999,125800:125899,127600:127999,129600:129999,202000:202999,205000:209999,250000:296299,297000:299999,300000:300899,301000:307699,308000:314999,325000:329999,335000:339999,350000:359899,360000:361999,363500:3	Soll(1:4999,9000:9499,119000:119999,124600:124999,125800:125899,127600:127999,129600:129999,202000:202999,205000:209999,250000:296299,297000:299999,300000:300899,301000:307699,307900:314999,325000:329999,335000:339999,350000:359899,360000:361999,363500:3

	72999,376000:378999,379600:3 79999,385500:399999,685400:6 85499,770000:779999,929500:9 29999,940000:949999,982000:9 88699)	72999,376000:378999,379600:3 79799,385500:399999,685400:6 85499,770000:779999,914100:9 14199,915200:915299,915400:9 18899,929500:929999,940000:9 49999,980200:980599,982000:9 88699)
- PASSIVA -		
(neu) Kapitalanpassungen		915000:915199,915300:915399
(neu) Kapitaländerung durch Übertragung einer § 6 b EStG Rücklage		914600:914699
sonstige Rückstellungen	GrHaben(138300:138999,30770 0:307999),Haben(307000:30769 9,308000:309999)	GrHaben(138300:138999,30770 0:307899),Haben(307000:30769 9,307900:309999)
sonstige Verbindlichkeiten	Soll(125900:125999,149500:149 799),Haben(120000:124599,125 000:125799,137000:137499,143 400:143499,146000:147999,148 500:149499,149800:149999,350 000:359899,360000:363499,364 000:369499,370000:379999,386 000:389999),GrHaben(137600:1 37799,139600:141999,142100:1 42199,143100:143399,143600:1 43999,148000:148499,380000:3 80999,381900:385399),359900:3 59999,381700:381899,385400:3 85999,929300:929499,996100:9 96199	Soll(125900:125999,149500:149 799),Haben(120000:124599,125 000:125799,137000:137499,143 400:143499,146000:147999,148 500:149499,149800:149999,350 000:359899,360000:363499,364 000:369499,370000:379799,386 000:389999),GrHaben(137600:1 37799,139600:141999,142100:1 42199,143100:143399,143600:1 43999,148000:148499,380000:3 80999,381900:385399),359900:3 59999,379800:379999,381700:3 81899,385400:385999,929300:9 29499,996100:996199
- davon aus Steuern	Haben(143400:143499,370000:3 71999,372600:373999,376000:3 76999,386000:389999),GrHaben (137600:137799,139600:141999, 142100:142199,143100:143399, 143600:143999,148000:148499, 380000:380999,381900:385399), 381700:381899,385400:385999	Haben(143400:143499,370000:3 71999,372600:373999,376000:3 76999,386000:389999),GrHaben (137600:137799,139600:141999, 142100:142199,143100:143399, 143600:143999,148000:148499, 380000:380999,381900:385399), 379800:379999,381700:381899, 385400:385999
- davon im Rahmen der sozialen Sicherheit	Haben(374000:375999,377000:3 78599,379600:379999)	Haben(374000:375999,377000:3 78599,379600:379799)
- davon mit einer Restlaufzeit bis zu einem Jahr	Soll(125900:125999,149500:149 799),Haben(120000:122499,123 000:123199,123500:124499,125 000:125499,137000:137499,143 400:143499,146000:147999,148 500:149499,149800:149999,350 000:350399,350900:351399,351 900:352399,353000:353399,354 000:354399,355000:355399,356 000:356399,360000:363499,364 000:364199,364500:364699,365 000:365199,365500:365699,370 000:370999,372000:374999,375 900:377999,378600:379999,386 000:389999),GrHaben(137600:1 37799,139600:141999,142100:1 42199,143100:143399,143600:1	Soll(125900:125999,149500:149 799),Haben(120000:122499,123 000:123199,123500:124499,125 000:125499,137000:137499,143 400:143499,146000:147999,148 500:149499,149800:149999,350 000:350399,350900:351399,351 900:352399,353000:353399,354 000:354399,355000:355399,356 000:356399,360000:363499,364 000:364199,364500:364699,365 000:365199,365500:365699,370 000:370999,372000:374999,375 900:377999,378600:379799,386 000:389999),GrHaben(137600:1 37799,139600:141999,142100:1 42199,143100:143399,143600:1

	43999,148000:148499,380000:380999,381900:385399),381700:381899,385400:385999,929300:929499,996100:996199	43999,148000:148499,380000:380999,381900:385399), 379800:379999 ,381700:381899,385400:385999,929300:929499,996100:996199
Saldo Klasse 9	GrHaben(900000:929199,930000:939999,950000:980999,988700:991999,997000:999999)	GrHaben(900000: 914099,914200:914599,918900 :929199,930000:939999,950000: 980199,980600 :980999,988700:991999,997000:999999)
Sonstige Passiva	Haben(1:79999,81000:81999,88000:118999,129800:136999,137500:137599,137800:138099,138200:138299,139000:139599,142000:142099,142200:143099,143500:143599,145000:145999,149500:149799,150000:169999,190000:199999,202000:202999,205000:209999,250000:296299,297000:297999,363500:363999,395000:399999,685400:685499,770000:779999,929700:929999,940000:949999,982000:988699)	Haben(1:79999,81000:81999,88000:118999,129800:136999,137500:137599,137800:138099,138200:138299,139000:139599,142000:142099,142200:143099,143500:143599,145000:145999,149500:149799,150000:169999,190000:199999,202000:202999,205000:209999,250000:296299,297000:297999,363500:363999,395000:399999,685400:685499,770000:779999, 914100:914199,915200:915299,915400:918899 ,929700:929999,940000:949999, 980200:980599 ,982000:988699)