

Akte | SBS Rewe Neo®

Hinweise Rewe Stammdaten



Wolters Kluwer

Version 3/2016

Inhalt

1	Bilanzrahmen-Änderungen 2016.....	3
1.1	Kontenrahmen 03	3
1.1.1	KR03/04 - Gewinnermittlung nach § 4 (3) EStG (Gültig ab 1.2012)	3
1.2	Kontenrahmen 04	6
1.2.1	KR03/04 - Gewinnermittlung nach § 4 (3) EStG (Gültig ab 1.2012)	6
1.3	Kontenrahmen 45 - Pflege	9
1.3.1	KR45 - EÜR - Pflege - Standard (Gültig ab 1.2015)	9
1.4	Kontenrahmen 80 - Zahnärzte	9
1.4.1	KR80 - EÜR - Zahnärzte - Standard (Gültig ab 1.2012)	9
1.5	Kontenrahmen 81 - Ärzte	10
1.5.1	KR81 - EÜR - Ärzte - Standard (Gültig ab 1.2012)	10
1.6	Kontenrahmen 580 - Zahnärzte (KR03)	10
1.6.1	KR58x - EÜR - Zahnärzte/Ärzte - Standard (Gültig ab 1.2014)	10
1.7	Kontenrahmen 581 - Zahnärzte (KR04)	12
1.7.1	KR58x - EÜR - Zahnärzte/Ärzte - Standard (Gültig ab 1.2014)	12
1.8	Kontenrahmen 585 - Ärzte (KR03)	13
1.8.1	KR58x - EÜR - Zahnärzte/Ärzte - Standard (Gültig ab 1.2014)	13
1.9	Kontenrahmen 586 - Ärzte (KR04)	14
1.9.1	KR58x - EÜR - Zahnärzte/Ärzte - Standard (Gültig ab 1.2014)	14
1.10	Kontenrahmen KR570 - Hotel/Gaststätten (KR03)	16
1.10.1	KR570/571 - EÜR - Hotel/Gaststätten - Standard	16
1.11	Kontenrahmen KR571 - Hotel/Gaststätten (KR04)	18
1.11.1	KR570/571 - EÜR - Hotel/Gaststätten - Standard	18

1 Bilanzrahmen-Änderungen 2016

1.1 Kontenrahmen 03

1.1.1 KR03/04 - Gewinnermittlung nach § 4 (3) EStG (Gültig ab 1.2012)

1.1.1.1 Dichten A+B Freiberufler bzw. Freiberufler mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(1300:1309,1400:1449,1451:1477,1480:1487,1490:1497,1499,1593,1760:1766,9290),2400:2439,2732,8000:8519,8700:8799,8950:8959,9893:9894	JVZ(1300:1309,1400:1449,1451:1477,1480:1487,1490:1497,1499,1593,1760:1766,9290),2400:2439,2732,8000:8519,8700:8799,8950:8958,9893:9894
Erhaltene Anzahlungen	JVZ(1710:1727)	JVZ(1710:1724)
Aufwendungen für Praxisbedarf	JVZ(1370,1600:1623,1625:1659,1793,9292),3000:3099,3200:3949,3990:3999,4000:4099,9896:9898	JVZ(1370,1600:1623,1625:1659,1793,9292),1548,1725:1727,3000:3099,3200:3949,3990:3999,4000:4099,9896:9898
Steuern, Versicherungen und Beiträge	4300:4399	4300:4399,8959
Saldo der Statistischen Konten	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9892,9910:9919,9970:9999	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9892,9910:9919,9970:9998
Auffangposten (nur Dichte A)	1:1299,1310:1369,1371:1399,1450,1478:1479,1488:1489,1498,1500:1509,1521:1527,1530:1541,1547:1555,1560:1569,1582,1590:1592,1594:1599,1624,1660:1709,1730:1739,1746:1747,1792,1800:1999,3970:3989,7000:7999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9889,9900:9909,9920:9969,EB(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1756,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	1:1299,1310:1369,1371:1399,1450,1478:1479,1488:1489,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1560:1569,1582,1590:1592,1594:1599,1624,1660:1709,1730:1739,1746:1747,1792,1800:1999,3970:3989,7000:7999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9889,9900:9909,9920:9969,9999,EB(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1724,1740:1745,1748:1756,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)
Forderungen und sonstige Vermögensgegenstände (Nur Dichte B)	Soll(700:729,1310:1326,1350:1369,1371:1399,1450,1500:1509,1521:1527,1530:1541,1547:1555,1590:1592,1594:1599,1624,1709,1560:1569,1792),Haben(996:999,1478:1479,1488:1489),9960,9965:9969	Soll(700:729,1310:1326,1350:1369,1371:1399,1450,1500:1509,1521:1527,1530:1541,1547,1549:1555,1590:1592,1594:1599,1624,1709,1560:1569,1792),Haben(996:999,1478:1479,1488:1489),9960,9965:9969
Sonstige Besitzposten (Nur Dichte B)	Soll(1:9,43:49,800:859,600:629,730:798,930:979,990:999,1478:1479,1488:1489,1498,1582,1660:1708,1730:1739,1746:1747,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959),GrSoll(9000,9008,9009),EBSoll(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1756,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	Soll(1:9,43:49,800:859,600:629,730:798,930:979,990:999,1478:1479,1488:1489,1498,1582,1660:1708,1730:1739,1746:1747,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959,9999),GrSoll(9000,9008,9009),EBSoll(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1724,1740:1745,1748:1756,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)

Positionsbezeichnung	Konten alt	Konten neu
	449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1724,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)
Sonstige Verbindlichkeiten (Nur Dichte B)	Haben(600:629,700:798,1310:1326,1360:1369,1371:1399,1450,1560:1569,1548,1590:1592,1594:1596,1597:1599,1624,1660:1699,1700:1709,1730:1739,1746:1747,1792),799,9961,9964	Haben(600:629,700:798,1310:1326,1360:1369,1371:1399,1450,1560:1569,1590:1592,1594:1596,1597:1599,1624,1660:1699,1700:1709,1730:1739,1746:1747,1792),799,9961,9964
Sonstige Schuldposten(Nur Dichte B)	Haben(1:509,520:599,800:859,980:989,992:995,1000:1099,1327:1359,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1582,3970:3989,7000:7999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959),GrHaben(9000,9008,9009),EBHaben(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	Haben(1:509,520:599,800:859,980:989,992:995,1000:1099,1327:1359,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1582,3970:3989,7000:7999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959,9999),GrHaben(9000,9008,9009),EBHaben(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1724,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)

1.1.1.2 Dichten C+D Gewerbetreibende bzw. Gewerbetreibende mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen	JVZ(1300:1309,1400:1449,1451:1477,1480:1487,1490:1497,1499,1593,1760:1766,9289:9290),2400:2439,2732,8000:8569,8580:8599,8610:8624,8700:8799,8950:8959,9893:9894	JVZ(1300:1309,1400:1449,1451:1477,1480:1487,1490:1497,1499,1593,1760:1766,9289:9290),2400:2439,2732,8000:8569,8580:8599,8610:8624,8700:8799,8950:8958,9893:9894
Erhaltene Anzahlungen	JVZ(1710:1727)	JVZ(1710:1724)
Roh-, Hilfs- und Betriebsstoffe und bezogene Waren	JVZ(1600:1623,1625:1659,1370,1793,9292),3000:3099,3200:3949,3990:3999,4000:4049,4050:4099,9896:9898	JVZ(1600:1623,1625:1659,1370,1793,9292),1548,1725:1727,3000:3099,3200:3949,3990:3999,4000:4049,4050:4099,9896:9898
Steuern, Versicherungen und Beiträge	4300:4399	4300:4399,8959
Saldo der Statistischen Konten	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9892,9910:9919,9970:9999	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9892,9910:9919,9970:9998
Auffangposten (nur Dichte C)	1:1299,1310:1369,1371:1399,1450,1478:1479,1488:1489,1498,1500:1509,1521:1527,1530:1541,1547:1555,1560:1569,1582,1590:1592,1594:1599,1624,1660:1709,1730:1739,1746:1747,1792,1800:1999,3970:3989,7000:7999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499	1:1299,1310:1369,1371:1399,1450,1478:1479,1488:1489,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1560:1569,1582,1590:1592,1594:1599,1624,1660:1709,1730:1739,1746:1747,1792,1800:1999,3970:3989,7000:7999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400

Positionsbezeichnung	Konten alt	Konten neu
	,9800:9889,9900:9909,9920:9969,EB(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:1727,1740:1745,1748:1756,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	:9499,9800:9889,9900:9909,9920:9969, 9999 ,EB(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:17 24 ,1740:1745,1748:1756,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)
Forderungen und sonstige Vermögensgegenstände (Nur Dichte D)	Soll(700:729,1310:1326,1350:1369,1371:1399,1450,1500:1509,1521:1527,1530:1541, 1547:1555 ,1590:1592,1594:1599,1624,1709,1560:1569,1792),Haben(996:999,1478:1479,1488:1489),9960,9965:9969	Soll(700:729,1310:1326,1350:1369,1371:1399,1450,1500:1509,1521:1527,1530:1541, 1547,1549:1555 ,1590:1592,1594:1599,1624,1709,1560:1569,1792),Haben(996:999,1478:1479,1488:1489),9960,9965:9969
Sonstige Besitzposten (Nur Dichte D)	Soll(1:9,43:49,800:859,600:629,730:798,930:979,990:999,1478:1479,1488:1489,1498,1582,1660:1708,1730:1739,1746:1747,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959),GrSoll(9000,9008,9009),EBSoll(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:17 27 ,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	Soll(1:9,43:49,800:859,600:629,730:798,930:979,990:999,1478:1479,1488:1489,1498,1582,1660:1708,1730:1739,1746:1747,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959, 9999),GrSoll(9000,9008,9009),EBSoll(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:17 24 ,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)
Sonstige Verbindlichkeiten (Nur Dichte D)	Haben(600:629,700:798,1310:1326,1360:1369,1371:1399,1450,1560:1569, 1548 ,1590:1592,1594:1596,1597:1599,1624,1660:1699,1700:1709,1730:1739,1746:1747,1792),799,9961,9964	Haben(600:629,700:798,1310:1326,1360:1369,1371:1399,1450,1560:1569,1590:1592,1594:1596,1597:1599,1624,1660:1699,1700:1709,1730:1739,1746:1747,1792),799,9961,9964
Sonstige Schuldposten(Nur Dichte D)	Haben(1:509,520:599,800:859,980:989,992:995,1000:1099,1327:1359,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1582,3970:3989,7000:7999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959),GrHaben(9000,9008,9009),EBHaben(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:17 27 ,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)	Haben(1:509,520:599,800:859,980:989,992:995,1000:1099,1327:1359,1498,1500:1509,1521:1527,1530:1541,1547,1549:1555,1582,3970:3989,7000:7999,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9900:9909,9920:9959, 9999),GrHaben(9000,9008,9009),EBHaben(1300:1309,1370,1400:1449,1451:1477,1480:1487,1490:1497,1499,1510:1520,1542:1546,1593,1600:1623,1625:1659,1710:17 24 ,1740:1745,1748:1757,1759,1760:1766,1780:1781,1788:1791,1793:1799,9292,9290)

1.2 Kontenrahmen 04

1.2.1 KR03/04 - Gewinnermittlung nach § 4 (3) EStG (Gültig ab 1.2012)

1.2.1.1 Dichten A+B Freiberufler bzw. Freiberufler mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1495:1497,3810:3816,9289:9290),4000:4509,4560:4569,4690:4799,4925:4926,6280:6289,6930:6959,9893:9894	JVZ(1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1495:1497,3810:3816,9289:9290),4000:4509,4560:4569,4690:4699,4700:4799,4925:4926,6280:6289,6930:6959,9893:9894
Umsatzsteuer-Erstattung	GrHabenJVZ(1420:1426,3820:3831,3840:3850,3860:3899)	GrHabenJVZ(1420:1426,3820:3831,3840:3850,3860:3864)
Aufwendungen für Praxisbedarf	JVZ(1485,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,9292),5000:5099,5100:5879,9896:9898	JVZ(1485,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,9292),1434,3865:3899,5000:5099,5100:5879,9896:9898
Steuern, Versicherungen und Beiträge	6400:6439,6860:6874,7610:7629,7650:7679	4699,6400:6439,6860:6874,7610:7629,7650:7679
Umsatzsteuer-Zahlung	GrSollJVZ(1420:1426,3820:3831,3840:3850,3860:3899)	GrSollJVZ(1420:1426,3820:3831,3840:3850,3860:3864)
Saldo der Statistischen Konten	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9892,9910:9959,9970:9999	9100:9140,9142:9145,9190:9286,9300:9399,9500:9799,9806:9809,9890:9892,9910:9959,9970:9998
Auffangposten (nur Dichte A)	1:1179,1220,1246:1249,1258,1260:1269,1276:1279,1280:1289,1296:1375,1378:1395,1410:1419,1427:1430,1434:1435,1450:1455,1460:1479,1482,1486:1494,1498:3249,3334,3350:3419,3450:3469,3500:3694,3700:3719,3760:3769,3900:3999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9889,9960:9969,EB(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)	1:1179,1220,1246:1249,1258,1260:1269,1276:1279,1280:1289,1296:1375,1378:1395,1410:1419,1427:1430,1435,1450:1455,1460:1479,1482,1486:1494,1498:3249,3334,3350:3419,3450:3469,3500:3694,3700:3719,3760:3769,3900:3999,9000:9009,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9889,9960:9969,EB(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3864,9290,9292)
Forderungen und sonstige Vermögensgegenstände (Nur Dichte B)	Soll(1220,1260:1269,1280:1289,1300:1375,1378:1395,1410:1419,1427:1429,1434:1439,1450:1455,1460:1479,1486:1494,1498:1499,3334,3400:3419,3450:3469,3620:3694),Haben(1246:1249,1276:1279,1296:1297),9960,9965:9969	Soll(1220,1260:1269,1280:1289,1300:1375,1378:1395,1410:1419,1427:1429,1435:1439,1450:1455,1460:1479,1486:1494,1498:1499,3334,3400:3419,3450:3469,3620:3694),Haben(1246:1249,1276:1279,1296:1297),9960,9965:9969
Sonstige Besitzposten (Nur Dichte B)	Soll(1:89,95:99,143:149,1246:1249,1258,1276:1279,1296:1299,1482,2900:2969,2980:2999,3000:3149,3350:3399,3500:3598,3600:3619,3700:3719,3760:3769,3900:3999,9001:9007,9010:9099,91	Soll(1:89,95:99,143:149,1246:1249,1258,1276:1279,1296:1299,1482,2900:2969,2980:2999,3000:3149,3350:3399,3500:3598,3600:3619,3700:3719,3760:3769,3900:3999,9001:9007,9010:9099,91

Positionsbezeichnung	Konten alt	Konten neu
	41,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889), GrSoll(9000,9008,9009), EBSoll(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3899,9290,9292)	41,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889), GrSoll(9000,9008,9009,9999), EBSoll(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3864,9290,9292)
Sonstige Verbindlichkeiten (Nur Dichte B)	Haben(1220,1260:1269,1280:1289,1370:1374,1410:1419,1434,1436,1460:1479,1486:1494,1498:1499,3100:3149,3334,3350:3399,3400:3419,3450:3469,3500:3598,3600:3694,3700:3719,3760:3769),3599,9961,9964	Haben(1220,1260:1269,1280:1289,1370:1374,1410:1419,1436,1460:1479,1486:1494,1498:1499,3100:3149,3334,3350:3399,3400:3419,3450:3469,3500:3598,3600:3694,3700:3719,3760:3769),3599,9961,9964
Sonstige Schuldposten(Nur Dichte B)	Haben(1:89,95:819,880:999,1000:1179,1258,1300:1369,1375,1378:1395,1427:1429,1435,1437:1439,1450:1455,1482,1500:1699,1900:1999,2900:2969,1298:1299,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889), 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)	Haben(1:89,95:819,880:999,1000:1179,1258,1300:1369,1375,1378:1395,1427:1429,1435,1437:1439,1450:1455,1482,1500:1699,1900:1999,2900:2969,1298:1299,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889,9999), GrHaben(9000,9008,9009), EBHaben(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:3864,9290,9292)

1.2.1.2 Dichten C+D Gewerbetreibende bzw. Gewerbetreibende mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen	JVZ(1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1495:1497,3810:3816,9289:9290),4000:4499,4500:4569,4580:4599,4690:4799,4925:4926,4940:4959,6280:6289,6930:6959,9893:9894	JVZ(1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1495:1497,3810:3816,9289:9290),4000:4499,4500:4569,4580:4599,4690:4698,4700:4799,4925:4926,4940:4959,6280:6289,6930:6959,9893:9894
Umsatzsteuer-Erstattung	GrHabenJVZ(1420:1426,3820:3831,3840:3850,3860:3899)	GrHabenJVZ(1420:1426,3820:3831,3840:3850,3860:3864)
Roh-, Hilfs- und Betriebsstoffe und bezogene Waren	JVZ(1485,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,9292),5000:5099,5100:5879,9896:9898	JVZ(1485,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,9292),1434,3865:3899,5000:5099,5100:5879,9896:9898
Steuern, Versicherungen und Beiträge	6400:6439,6860:6874,7610:7629,7650:7679	4699,6400:6439,6860:6874,7610:7629,7650:7679
Umsatzsteuer-Zahlung	GrSollJVZ(1420:1426,3820:3831,3840:3850,3860:3899)	GrSollJVZ(1420:1426,3820:3831,3840:3850,3860:3864)

Positionsbezeichnung	Konten alt	Konten neu
Saldo der Statistischen Konten	9100:9140,9142:9145,9190:9286 ,9300:9399,9500:9799,9806:980 9,9890:9892,9910:9959,9970:99 99	9100:9140,9142:9145,9190:9286 ,9300:9399,9500:9799,9806:980 9,9890:9892,9910:9959,9970:99 98
Auffangposten (nur Dichte C)	1:1179,1220,1246:1249,1258,12 60:1269,1276:1279,1280:1289,1 296:1375,1378:1395,1410:1419, 1427:1430, 1434 :1435,1450:1455 ,1460:1479,1482,1486:1494,149 8:3249,3334,3350:3419,3450:34 69,3500:3694,3700:3719,3760:3 769,3900:3999,9000:9009,9010: 9099,9141,9145:9189,9291,9293 :9299,9400:9499,9800:9889,996 0:9969,EB(1180:1199,1200:1219 ,1221:1245,1250:1257,1259,127 0:1275,1290:1295,1420:1426,14 40:1449,1456:1459,1485,1495:1 497,3250:3299,3300:3333,3335: 3349,3420:3449,3470:3499,3695 :3699,3720:3729,3730:3759,377 0:3797,3810:3816,3820:3831,38 40:3850,3854:38 99 ,9290,9292)	1:1179,1220,1246:1249,1258,12 60:1269,1276:1279,1280:1289,1 296:1375,1378:1395,1410:1419, 1427:1430,1435,1450:1455,1460 :1479,1482,1486:1494,1498:324 9,3334,3350:3419,3450:3469,35 00:3694,3700:3719,3760:3769,3 900:3999,9000:9009,9010:9099, 9141,9145:9189,9291,9293:9299 ,9400:9499,9800:9889,9960:996 9, 9999 ,EB(1180:1199,1200:1219 ,1221:1245,1250:1257,1259,127 0:1275,1290:1295,1420:1426,14 40:1449,1456:1459,1485,1495:1 497,3250:3299,3300:3333,3335: 3349,3420:3449,3470:3499,3695 :3699,3720:3729,3730:3759,377 0:3797,3810:3816,3820:3831,38 40:3850,3854:38 64 ,9290,9292)
Forderungen und sonstige Vermögensgegenstände (Nur Dichte D)	Soll(1220,1260:1269,1280:1289, 1300:1375,1378:1395,1410:1419 ,1427:1429, 1434 :1439,1450:145 5,1460:1479,1486:1494,1498:14 99,3334,3400:3419,3450:3469,3 620:3694),Haben(1246:1249,127 6:1279,1296:1297),9960,9965:99 69	Soll(1220,1260:1269,1280:1289, 1300:1375,1378:1395,1410:1419 ,1427:1429, 1435 :1439,1450:145 5,1460:1479,1486:1494,1498:14 99,3334,3400:3419,3450:3469,3 620:3694),Haben(1246:1249,127 6:1279,1296:1297),9960,9965:99 69
Sonstige Besitzposten (Nur Dichte D)	Soll(1:89,95:99,143:149,1246:12 49,1258,1276:1279,1296:1299,1 482,2900:2969,2980:2999,3000: 3149,3350:3399,3500:3598,3600 :3619,3700:3719,3760:3769,390 0:3999,9001:9007,9010:9099,91 41,9145:9189,9291,9293:9299,9 400:9499,9800:9805,9810:9889), GrSoll(9000,9008,9009),EBSoll(1180:1199,1200:1219,1221:1245 ,1250:1257,1259,1270:1275,129 0:1295,1420:1426,1440:1449,14 56:1459,1485,1495:1497,3250:3 299,3300:3333,3335:3349,3420: 3449,3470:3499,3695:3699,3720 :3729,3730:3759,3770:3797,381 0:3816,3820:3831,3840:3850,38 54:38 99 ,9290,9292)	Soll(1:89,95:99,143:149,1246:12 49,1258,1276:1279,1296:1299,1 482,2900:2969,2980:2999,3000: 3149,3350:3399,3500:3598,3600 :3619,3700:3719,3760:3769,390 0:3999,9001:9007,9010:9099,91 41,9145:9189,9291,9293:9299,9 400:9499,9800:9805,9810:9889), GrSoll(9000,9008,9009, 9999),EB Soll(1180:1199,1200:1219,1221: 1245,1250:1257,1259,1270:1275 ,1290:1295,1420:1426,1440:144 9,1456:1459,1485,1495:1497,32 50:3299,3300:3333,3335:3349,3 420:3449,3470:3499,3695:3699, 3720:3729,3730:3759,3770:3797 ,3810:3816,3820:3831,3840:385 0,3854:38 64 ,9290,9292)
Sonstige Verbindlichkeiten (Nur Dichte D)	Haben(1220,1260:1269,1280:1289, 1370:1374,1410:1419, 1434 ,1 436,1460:1479,1486:1494,1498: 1499,3100:3149,3334,3350:3399 ,3400:3419,3450:3469,3500:359 8,3600:3694,3700:3719,3760:37 69),3599,9961,9964	Haben(1220,1260:1269,1280:1289, 1370:1374,1410:1419,1436,1 460:1479,1486:1494,1498:1499, 3100:3149,3334,3350:3399,3400 :3419,3450:3469,3500:3598,360 0:3694,3700:3719,3760:3769),35 99,9961,9964
Sonstige Schuldposten(Nur Dichte D)	Haben(1:89,95:819,880:999,100 0:1179,1258,1300:1369,1375,13 78:1395,1427:1429,1435,1437:1 439,1450:1455,1482,1500:1699,	Haben(1:89,95:819,880:999,100 0:1179,1258,1300:1369,1375,13 78:1395,1427:1429,1435,1437:1 439,1450:1455,1482,1500:1699,

Positionsbezeichnung	Konten alt	Konten neu
	1900:1999,2900:2969,1298:1299,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889),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)	1900:1999,2900:2969,1298:1299,9001:9007,9010:9099,9141,9145:9189,9291,9293:9299,9400:9499,9800:9805,9810:9889, 9999),GrHaben(9000,9008,9009),EBHaben(1180:1199,1200:1219,1221:1245,1250:1257,1259,1270:1275,1290:1295,1420:1426,1440:1449,1456:1459,1485,1495:1497,3250:3299,3300:3333,3335:3349,3420:3449,3470:3499,3695:3699,3720:3729,3730:3759,3770:3797,3810:3816,3820:3831,3840:3850,3854:38 64 ,9290,9292)

1.3 Kontenrahmen 45 - Pflege

1.3.1 KR45 - EÜR - Pflege - Standard (Gültig ab 1.2015)

1.3.1.1 Dichte A. EÜR § 4(3)

Positionsbezeichnung	Konten alt	Konten neu
Umsatzsteuererstattungen	GrHaben(1654:16 58 ,36 35 :36 51 ,3660:3670)	GrHaben(1654:16 57 ,3635:36 36 ,3640:3651,3660:3670)
Lebensmittel	6500:6599	1652:1653,3637:3639 ,6500:6599
Umsatzsteuer-Zahlung	GrSoll(1654:16 58 ,36 35 :36 51 ,3660:3670)	GrSoll(1654:16 57 ,3635:36 36 ,3640:3651,3660:3670)
Auffangposten	1:1019,1100:1629,1640:1649, 1652:1653 ,1659:1673,1675:1695,1698:3399,3470:3599,3620:3629,3632:3634,3700:3999,5362,5514:5518,6075:6079,8000:8099,8400:8499,8500:8999,9800:9999	1:1019,1100:1629,1640:1649,1659:1673,1675:1695,1698:3399,3470:3599,3620:3629,3632:3634,3700:3999,5362,5514:5518,6075:6079,8000:8099,8400:8499,8500:8999,9800:9999

1.4 Kontenrahmen 80 - Zahnärzte

1.4.1 KR80 - EÜR - Zahnärzte - Standard (Gültig ab 1.2012)

1.4.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(1400:1419,1593:1599,1860:1869),2120:2134,2450:2499,8000:8579,8800:8899,9893:9894	JVZ(1400:1419,1593:1599,1860:1869),2120:2134,2450:2499,8000:8579, 8600:8689 ,8800:8899,9893:9894
Sonstige Erlöse	8580:8 689 ,8745:8799	8580:8 599 ,8745:8799
Umsatzsteuererstattungen	GrHabenJVZ(1545:1547,1797:1799,1880:1881,1886:18 89)	GrHabenJVZ(1545:1547,1797:1799,1880:1881,1886:18 88)
Aufwendungen für Praxisbedarf	JVZ(1370:1370,1600:1623,1793:1796),2620:2699,3000:3399,3500:3899,3950:3959,4000:4029,9896:9898	JVZ(1370:1370,1600:1623,1793:1796), 1548,1889 ,2620:2699,3000:3399,3500:3899,3950:3959,4000:4029,9896:9898
Umsatzsteuer-Zahlung	GrSollJVZ(1545:1547,1797:1799,1880:1881,1886:18 89)	GrSollJVZ(1545:1547,1797:1799,1880:1881,1886:18 88)
Saldo der Statistischen Konten	9106:9299,9500:9559,9570:9699,9890:9892,9910:99 99	9106:9299,9500:9559,9570:9699,9890:9892,9910:99 98

Positionsbezeichnung	Konten alt	Konten neu
Auffangposten	10:1369,1371:1399,1420:1504,1530:1544,1548:1569,1582:1589,1590:1592,1624:1739,1800:1819,1890:1999,2135:2136,2400:2449,2530:2539,2740,2791,2890:2896,3960:3999,4130:4134,4220:4229,4850:4857,4859,4890,7000:7999,8690:8699,9000:9009,9010:9059,9060:9099,9800:9889	10:1369,1371:1399,1420:1504,1530:1544,1549:1569,1582:1589,1590:1592,1624:1739,1800:1819,1890:1999,2135:2136,2400:2449,2530:2539,2740,2791,2890:2896,3960:3999,4130:4134,4220:4229,4850:4857,4859,4890,7000:7999,8690:8699,9000:9009,9010:9059,9060:9099,9800:9889,999

1.5 Kontenrahmen 81 - Ärzte

1.5.1 KR81 - EÜR - Ärzte - Standard (Gültig ab 1.2012)

1.5.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(1400:1419,1593:1599,1860:1869),2120:2129,2400:2429,8000:8579,8750:8761,8800:8899,9893:9894	JVZ(1400:1419,1593:1599,1860:1869),2120:2129,2400:2429,8000:8579,8600:8699,8720:8744,8750:8761,8800:8899,9893:9894
Sonstige Erlöse	8580:8708,8720:8749,8762:8799	8580:8599,8700:8708,8745:8749,8762:8799
Umsatzsteuererstattungen	GrHabenJVZ(1545:1547,1797:1799,1880:1881,1886:1889)	GrHabenJVZ(1545:1547,1797:1799,1880:1881,1886:1888)
Aufwendungen für Praxisbedarf	JVZ(1370,1600:1623,1793:1796),2620:2629,3000:3399,3500:3899,3950:3959,4000:4069,9896:9898	JVZ(1370,1600:1623,1793:1796),1548,1889,2620:2629,3000:3399,3500:3899,3950:3959,4000:4069,9896:9898
Umsatzsteuer-Zahlung	GrSollJVZ(1545:1547,1797:1799,1880:1881,1886:1889)	GrSollJVZ(1545:1547,1797:1799,1880:1881,1886:1888)
Saldo der Statistischen Konten	9106:9299,9500:9559,9570:9699,9890:9892,9910:9999	9106:9299,9500:9559,9570:9699,9890:9892,9910:9998
Auffangposten	10:1369,1371:1399,1420:1504,1530:1544,1548:1559,1560:1569,1582:1589,1590:1592,1624:1739,1800:1819,1890:1999,2135:2136,2430:2499,2740:2789,2791,2890:2899,3960:3999,4190:4199,4220,4850:4851,4855:4858,4890:4899,7000:7999,8995:8999,9000:9099,9800:9889	10:1369,1371:1399,1420:1504,1530:1544,1549:1559,1560:1569,1582:1589,1590:1592,1624:1739,1800:1819,1890:1999,2135:2136,2430:2499,2740:2789,2791,2890:2899,3960:3999,4190:4199,4220,4850:4851,4855:4858,4890:4899,7000:7999,8995:8999,9000:9099,9800:9889,9999

1.6 Kontenrahmen 580 - Zahnärzte (KR03)

1.6.1 KR58x - EÜR - Zahnärzte/Ärzte - Standard (Gültig ab 1.2014)

1.6.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(130000:130999,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,159300:159399,176000:176699,928900:929099),240000:243999,273200:273299,800000:851	JVZ(130000:130999,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,159300:159399,176000:176699,928900:929099),240000:243999,273200:273299,800000:851

Positionsbezeichnung	Konten alt	Konten neu
	999,870000:879999,895000:895 999,989300:989499	999,870000:879999,895000:895 899,989300:989499
Erhaltene Anzahlungen	JVZ(171000:172799)	JVZ(171000:172499)
Aufwendungen für Praxisbedarf	JVZ(137000:137099,160000:162 399,162500:165999,179300:179 399,929200:929299),300000:309 999,320000:394999,399000:409 999,989600:989899	JVZ(137000:137099,160000:162 399,162500:165999,179300:179 399,929200:929299),154800:154 899,172500:172799,300000:309 999,320000:394999,399000:409 999,989600:989899
Steuern, Versicherungen und Beiträge	430000:439999	430000:439999,895900:895999
Saldo der Statistischen Konten	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:991999, 997000:999999	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:991999, 997000:999899
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 0:398999,415600:415999,48080 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(130000:130999,13 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	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 0:154199,154700:154799,15490 0:155599,156000:156999,15820 0:158299,159000:159299,15940 0:159999,162400:162499,16600 0:170999,173000:173999,17460 0:174799,175800:175899,17920 0:179299,179600:179699,18000 0:199999,200400:200799,20900 0:209999,214200:214899,22500 0:227999,228300:228499,22890 0:229999,234700:234999,23850 0:238699,244000:248999,24950 0:249999,250400:250599,25900 0:259999,268200:268799,27100 0:271999,273000:273199,27340 0:273699,273800:273999,27450 0:274599,279000:279199,27950 0:289999,395000:398999,41560 0:415999,480800:480899,48200 0:482199,482300:482399,48270 0:482999,486600:487199,48730 0:489999,498400:498499,49900 0:499599,700000:799999,89600 0:898999,899500:910099,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,992000:996999,99999 9,EB(130000:130999,137000:13 7099,140000:144999,145100:14 7799,148000:148799,149000:14 9799,149900:149999,151000:15 1899,152000:152099,154200:15 4699,159300:159399,160000:16 2399,162500:165999,171000:17 2499,172800:172999,174000:17 4599,174800:175499,175500:17 5799,175900:176699,178000:17 8199,178800:179199,179300:17 9399,179500:179599,179700:17

Positionsbezeichnung	Konten alt	Konten neu
	9200:929299)	9999,929000:929099,928700:928999,929200:929299)

1.7 Kontenrahmen 581 - Zahnärzte (KR04)

1.7.1 KR58x - EÜR - Zahnärzte/Ärzte - Standard (Gültig ab 1.2014)

1.7.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(120000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,149500:149799,381000:381699,928900:929099),400000:450999,456000:456999,469000:479999,492500:492699,628000:628999,693000:695999,989300:989499	JVZ(120000:121999,122100:124599,125000:125799,125900:125999,127000:127599,129000:129599,149500:149799,381000:381699,928900:929099),400000:450999,456000:456999,469000:469899,470000:479999,492500:492699,628000:628999,693000:695999,989300:989499
Umsatzsteuererstattungen	GrHabenJVZ(142000:142699,382000:383199,384000:385099,386000:389999)	GrHabenJVZ(142000:142699,382000:383199,384000:385099,386000:386499)
Aufwendungen für Praxisbedarf	JVZ(148500:148599,330000:333399,333500:334999,342000:344999,347000:349999,369500:369999,929200:929299),500000:587999,989600:989899	JVZ(148500:148599,330000:333399,333500:334999,342000:344999,347000:349999,369500:369999,929200:929299),143400:143499,386500:389999,500000:587999,989600:989899
Steuern, Versicherungen und Beiträge	640000:643999,686000:687499,761000:762999,765000:767999	469900:469999,640000:643999,686000:687499,761000:762999,765000:767999
Umsatzsteuer-Zahlung	GrSollJVZ(142000:142699,382000:383199,384000:385099,386000:389999)	GrSollJVZ(142000:142699,382000:383199,384000:385099,386000:386499)
Saldo der Statistischen Konten	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989299,991000:995999,997000:999999	910100:914099,914200:914599,919000:928699,930000:939999,950000:979999,980600:980999,989000:989299,991000:995999,997000:999899
Auffangposten	1:117999,122000:122099,124600:124999,125800:125899,126000:126999,127600:128999,129600:136899,137000:137599,137800:139599,141000:141999,142700:143099,143400:143599,145000:145599,146000:147999,148200:148299,148600:149499,149800:324999,333400:333499,335000:341999,345000:346999,350000:369499,370000:371999,376000:376999,378600:378999,390000:399999,480000:481999,482500:482999,491000:492499,493000:493399,493600:493699,493900:493999,588000:589999,607600:607999,620100:620499,621100:621999,626800:627999,629000:629999,647500:648499,685400	1:117999,122000:122099,124600:124999,125800:125899,126000:126999,127600:128999,129600:136899,137000:137599,137800:139599,141000:141999,142700:143099,143500:143599,145000:145599,146000:147999,148200:148299,148600:149499,149800:324999,333400:333499,335000:341999,345000:346999,350000:369499,370000:371999,376000:376999,378600:378999,390000:399999,480000:481999,482500:482999,491000:492499,493000:493399,493600:493699,493900:493999,588000:589999,607600:607999,620100:620499,621100:621999,626800:627999,629000:629999,647500:648499,685400

Positionsbezeichnung	Konten alt	Konten neu
	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)	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 0,988999,996000:996999,99999 9,EB(118000:121999,122100:12 4599,125000:125799,125900:12 5999,127000:127599,129000:12 9599,142000:142699,144000:14 4999,145600:145999,148500:14 8599,149500:149799,325000:32 9999,330000:333399,333500:33 4999,342000:344999,347000:34 9999,369500:369999,372000:37 2999,373000:375999,377000:37 9999,381000:381699,382000:38 3199,384000:385099,385400:38 6499,929000:929099,929200:92 9299)

1.8 Kontenrahmen 585 - Ärzte (KR03)

1.8.1 KR58x - EÜR - Zahnärzte/Ärzte - Standard (Gültig ab 1.2014)

1.8.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(130000:130999,140000:144 999,145100:147799,148000:148 799,149000:149799,149900:149 999,159300:159399,176000:176 699,928900:929099),240000:243 999,273200:273299,800000:851 999,870000:879999,895000:895 999,989300:989499	JVZ(130000:130999,140000:144 999,145100:147799,148000:148 799,149000:149799,149900:149 999,159300:159399,176000:176 699,928900:929099),240000:243 999,273200:273299,800000:851 999,870000:879999,895000:895 899,989300:989499
Erhaltene Anzahlungen	JVZ(171000:172799)	JVZ(171000:172499)
Aufwendungen für Praxisbedarf	JVZ(137000:137099,160000:162 399,162500:165999,179300:179 399,929200:929299),300000:309 999,320000:394999,399000:409 999,989600:989899	JVZ(137000:137099,160000:162 399,162500:165999,179300:179 399,929200:929299),154800:154 899,172500:172799,300000:309 999,320000:394999,399000:409 999,989600:989899
Steuern, Versicherungen und Beiträge	430000:439999	430000:439999,895900:895999
Saldo der Statistischen Konten	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:991999, 997000:999999	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:991999, 997000:999899
Auffangposten	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980

Positionsbezeichnung	Konten alt	Konten neu
	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(130000:130999,13 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)	0:149899,150000:150999,15190 0:151999,152100:152799,15300 0:154199,154700:154799,15490 0,155599,156000:156999,15820 0:158299,159000:159299,15940 0:159999,162400:162499,16600 0:170999,173000:173999,17460 0:174799,175800:175899,17920 0:179299,179600:179699,18000 0:199999,200400:200799,20900 0:209999,214200:214899,22500 0:227999,228300:228499,22890 0:229999,234700:234999,23850 0:238699,244000:248999,24950 0:249999,250400:250599,25900 0:259999,268200:268799,27100 0:271999,273000:273199,27340 0:273699,273800:273999,27450 0:274599,279000:279199,27950 0:289999,395000:398999,41560 0:415999,480800:480899,48200 0:482199,482300:482399,48270 0:482999,486600:487199,48730 0:489999,498400:498499,49900 0:499599,700000:799999,89600 0:898999,899500:910099,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,992000:996999,99999 9,EB(130000:130999,137000:13 7099,140000:144999,145100:14 7799,148000:148799,149000:14 9799,149900:149999,151000:15 1899,152000:152099,154200:15 4699,159300:159399,160000:16 2399,162500:165999,171000:17 2499,172800:172999,174000:17 4599,174800:175499,175500:17 5799,175900:176699,178000:17 8199,178800:179199,179300:17 9399,179500:179599,179700:17 9999,929000:929099,928700:92 8999,929200:929299)

1.9 Kontenrahmen 586 - Ärzte (KR04)

1.9.1 KR58x - EÜR - Zahnärzte/Ärzte - Standard (Gültig ab 1.2014)

1.9.1.1 Dichte A. Freiberufler

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen aus freiberuflicher Tätigkeit	JVZ(120000:121999,122100:124 599,125000:125799,125900:125 999,127000:127599,129000:129 599,149500:149799,381000:381 699,928900:929099),400000:450 999,456000:456999,469000:479 999,492500:492699,628000:628 999,693000:695999,989300:989 499	JVZ(120000:121999,122100:124 599,125000:125799,125900:125 999,127000:127599,129000:129 599,149500:149799,381000:381 699,928900:929099),400000:450 999,456000:456999,469000:469 899,470000:4479999,492500:49 2699,628000:628999,693000:69 5999,989300:989499

Positionsbezeichnung	Konten alt	Konten neu
Umsatzsteuererstattungen	GrHabenJVZ(142000:142699,38 2000:383199,384000:385099,38 6000:389999)	GrHabenJVZ(142000:142699,38 2000:383199,384000:385099,38 6000:386499)
Aufwendungen für Praxisbedarf	JVZ(148500:148599,330000:333 399,333500:334999,342000:344 999,347000:349999,369500:369 999,929200:929299),500000:587 999,989600:989899	JVZ(148500:148599,330000:333 399,333500:334999,342000:344 999,347000:349999,369500:369 999,929200:929299),143400:143 499,386500:389999,500000:587 999,989600:989899
Steuern, Versicherungen und Beiträge	640000:643999,686000:687499, 761000:762999,765000:767999	469900:469999,640000:643999, 686000:687499,761000:762999, 765000:767999
Umsatzsteuer-Zahlung	GrSollJVZ(142000:142699,3820 00:383199,384000:385099,3860 00:389999)	GrSollJVZ(142000:142699,3820 00:383199,384000:385099,3860 00:386499)
Saldo der Statistischen Konten	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:995999, 997000:999999	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:995999, 997000:999899
Auffangposten	1:117999,122000:122099,12460 0:124999,125800:125899,12600 0:126999,127600:128999,12960 0:136899,137000:137599,13780 0:139599,141000:141999,14270 0:143099,143400:143599,14500 0:145599,146000:147999,14820 0:148299,148600:149499,14980 0:324999,333400:333499,33500 0:341999,345000:346999,35000 0:369499,370000:371999,37600 0:376999,378600:378999,39000 0:399999,480000:481999,48250 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	1:117999,122000:122099,12460 0:124999,125800:125899,12600 0:126999,127600:128999,12960 0:136899,137000:137599,13780 0:139599,141000:141999,14270 0:143099,143500:143599,14500 0:145599,146000:147999,14820 0:148299,148600:149499,14980 0:324999,333400:333499,33500 0:341999,345000:346999,35000 0:369499,370000:371999,37600 0:376999,378600:378999,39000 0:399999,480000:481999,48250 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 0,988999,996000:996999,99999 9,EB(118000:121999,122100:12 4599,125000:125799,125900:12 5999,127000:127599,129000:12 9599,142000:142699,144000:14 4999,145600:145999,148500:14 8599,149500:149799,325000:32 9999,330000:333399,333500:33 4999,342000:344999,347000:34 9999,369500:369999,372000:37

Positionsbezeichnung	Konten alt	Konten neu
	3000:375999,377000:379999,38 1000:381699,382000:383199,38 4000:385099,385400:389999,92 9000:929099,929200:929299)	2999,373000:375999,377000:37 9999,381000:381699,382000:38 3199,384000:385099,385400:38 6499,929000:929099,929200:92 9299)

1.10 Kontenrahmen KR570 - Hotel/Gaststätten (KR03)

1.10.1 KR570/571 - EÜR - Hotel/Gaststätten - Standard

1.10.1.1 Dichte A. Gewerbetreibende bzw. B. Gewerbetreibende mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen	JVZ(130000:130999,140000:144 999,145100:147799,148000:148 799,149000:149799,149900:149 999,159300:159399,176000:176 699,928900:929099),240000:243 999,273200:273299,800000:856 999,858000:859999,861000:862 499,870000:879999,895000:895 999,989300:989499	JVZ(130000:130999,140000:144 999,145100:147799,148000:148 799,149000:149799,149900:149 999,159300:159399,176000:176 699,928900:929099),240000:243 999,273200:273299,800000:856 999,858000:859999,861000:862 499,870000:879999,895000:895 899,989300:989499
Erhaltene Anzahlungen	JVZ(171000:172799)	JVZ(171000:172499)
Roh-, Hilfs- und Betriebsstoffe und bezogene Waren	JVZ(137000:137099,160000:162 399,162500:165999,179300:179 399,929200:929299),300000:309 999,320000:394999,399000:409 999,989600:989899	JVZ(137000:137099,160000:162 399,162500:165999,179300:179 399,929200:929299),154800:154 899,172500:172799,300000:309 999,320000:394999,399000:409 999,989600:989899
Steuern, Versicherungen und Beiträge	430000:439999	430000:439999,895900:895999
Saldo der Statistischen Konten	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:991999, 997000:999999	910100:914099,914200:914599, 919000,928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:991999, 997000:999899
Auffangposten (nur Dichte A)	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980 0:149899,150000:150999,15210 0:152799,153000:154199,15470 0:155599,156000:156999,15820 0:158299,159000:159299,15940 0:159999,162400:162499,16600 0:170999,173000:173999,17460 0:174799,175800:175899,17920 0:179299,180000:199999,39700 0:398999,700000:799999,90000 0:909999,914100:914199,91460 0:918999,929100:929199,92930 0:929999,940000:949999,98000 0:980599,981000:988999,99000 0:990999,992000:996999,EB(13 0000:130999,137000:137099,14 0000:144999,145100:147799,14 8000:148799,149000:149799,14 9900:149999,151000:152099,15 4200:154699,159300:159399,16 0000:162399,162500:165999,17	1:129999,131000:136999,13710 0:139999,145000:145099,14780 0:147999,148800:148999,14980 0:149899,150000:150999,15210 0:152799,153000:154199,15470 0:154799,154900:155599,15600 0:156999,158200:158299,15900 0:159299,159400:159999,16240 0:162499,166000:170999,17300 0:173999,174600:174799,17580 0:175899,179200:179299,18000 0:199999,397000:398999,70000 0:799999,900000:909999,91410 0:914199,914600:918999,92910 0:929199,929300:929999,94000 0:949999,980000:980599,98100 0:988999,990000:990999,99200 0:996999,999999,EB(130000:13 0999,137000:137099,140000:14 4999,145100:147799,148000:14 8799,149000:149799,149900:14 9999,151000:152099,154200:15 4699,159300:159399,160000:16

Positionsbezeichnung	Konten alt	Konten neu
	1000:172799,174000:174599,174800:175699,175900:175999,176000:176699,178000:178199,178800:179199,179300:179999,929200:929299,929000:929099)	2399,162500:165999,171000:172499,174000:174599,174800:175699,175900:175999,176000:176699,178000:178199,178800:179199,179300:179999,929200:929299,929000:929099)
Forderungen und sonstige Vermögensgegenstände (Nur Dichte B)	Soll(70000:72999,131000:132699,135000:136999,137100:139999,145000:145099,150000:150999,152100:152799,153000:154199,154700:155599,159000:159299,159400:159999,162400:162499,170900:170999,156000:156999,179200:179299),Haben(99600:99999,147800:147999,148800:148999),996000:996099,996500:996999	Soll(70000:72999,131000:132699,135000:136999,137100:139999,145000:145099,150000:150999,152100:152799,153000:154199,154700:154799,154900:155599,159000:159299,159400:159999,162400:162499,170900:170999,156000:156999,179200:179299),Haben(99600:99999,147800:147999,148800:148999),996000:996099,996500:996999
Sonstige Besitzposten (Nur Dichte B)	Soll(1:900,80000:85999,60000:62999,73000:79899,93000:97999,99000:99999,147800:147999,148800:148999,149800:149899,158200:158299,166000:170899,173000:173999,174600:174799,900100:900799,901000:909999,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999,990000:990999,992000:995999),Soll(175800:175899),GrSoll(900000:900099,900800:900899,900900:900999),EBSoll(130000:130999,137000:137099,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,151000:152099,154200:154699,159300:159399,160000:162399,162500:165999,171000:172999,174000:174599,174800:175799,175900:175999,176000:176699,178000:178199,178800:179199,179300:179999,929200:929299,929000:929099)	Soll(1:900,80000:85999,60000:62999,73000:79899,93000:97999,99000:99999,147800:147999,148800:148999,149800:149899,158200:158299,166000:170899,173000:173999,174600:174799,900100:900799,901000:909999,914100:914199,914600:918999,929100:929199,929300:929999,940000:949999,980000:980599,981000:988999,990000:990999,992000:995999,999000:999099),Soll(175800:175899),GrSoll(900000:900099,900800:900899,900900:900999),EBSoll(130000:130999,137000:137099,140000:144999,145100:147799,148000:148799,149000:149799,149900:149999,151000:152099,154200:154699,159300:159399,160000:162399,162500:165999,171000:172499,172900:172999,174000:174599,174800:175799,175900:175999,176000:176699,178000:178199,178800:179199,179300:179999,929200:929299,929000:929099)
Sonstige Verbindlichkeiten (Nur Dichte B)	Haben(60000:62999,70000:79899,131000:132699,136000:136999,137100:139999,145000:145099,156000:156999,154800:154899,159000:159299,159400:159699,159700:159999,162400:162499,166000:169999,170000:170999,173000:173999,174600:174799,179200:179299),79900:79999,996100:996199,996400:996499	Haben(60000:62999,70000:79899,131000:132699,136000:136999,137100:139999,145000:145099,156000:156999,159000:159299,159400:159699,159700:159999,162400:162499,166000:169999,170000:170999,173000:173999,174600:174799,179200:179299),79900:79999,996100:996199,996400:996499
Sonstige Schuldposten(Nur Dichte B)	Haben(1:50899,52000:59999,80000:85999,98000:98999,99200:99599,100000:109999,132700:135999,149800:149899,150000:150999,152100:152799,153000:154199,154700:154799,154900:155599,158200:158299,397000:398999,700000:799999,900100:909999)	Haben(1:50899,52000:59999,80000:85999,98000:98999,99200:99599,100000:109999,132700:135999,149800:149899,150000:150999,152100:152799,153000:154199,154700:154799,154900:155599,158200:158299,397000:398999,700000:799999,900100:909999)

Positionsbezeichnung	Konten alt	Konten neu
	0799,901000:909999,914100:91 4199,914600:918999,929100:92 9199,929300:929999,940000:94 9999,980000:980599,981000:98 8999,990000:990999,992000:99 5999),Haben(175800:175899),Gr Haben(900000:900099,900800:9 00899,900900:900999),EBHabe n(130000:130999,137000:13709 9,140000:144999,145100:14779 9,148000:148799,149000:14979 9,149900:149999,151000:15209 9,154200:154699,159300:15939 9,160000:162399,162500:16599 9,171000:172799,172900:17299 9,174000:174599,174800:17579 9,175900:175999,176000:17669 9,178000:178199,178800:17919 9,179300:179999,929000:92909 9,929200:929299)	0799,901000:909999,914100:91 4199,914600:918999,929100:92 9199,929300:929999,940000:94 9999,980000:980599,981000:98 8999,990000:990999,992000:99 5999,999999),Haben(175800:17 5899),GrHaben(900000:900099, 900800:900899,900900:900999), EBHaben(130000:130999,13700 0:137099,140000:144999,14510 0:147799,148000:148799,14900 0:149799,149900:149999,15100 0:152099,154200:154699,15930 0:159399,160000:162399,16250 0:165999,171000:172499,17290 0:172999,174000:174599,17480 0:175799,175900:175999,17600 0:176699,178000:178199,17880 0:179199,179300:179999,92900 0:929099,929200:929299)

1.11 Kontenrahmen KR571 - Hotel/Gaststätten (KR04)

1.11.1 KR570/571 - EÜR - Hotel/Gaststätten - Standard

1.11.1.1 Dichte A. Gewerbetreibende bzw. B. Gewerbetreibende mit Bilanzwerten

Positionsbezeichnung	Konten alt	Konten neu
Einnahmen	JVZ(120000:121999,122100:124 599,125000:125799,125900:125 999,127000:127599,129000:129 599,149500:149799,381000:381 699,928900:929099),400000:456 999,458000:459999,469000:479 999,492500:492699,494000:495 999,628000:628999,693000:695 999,989300:989499	JVZ(120000:121999,122100:124 599,125000:125799,125900:125 999,127000:127599,129000:129 599,149500:149799,381000:381 699,928900:929099),400000:456 999,458000:459999,469000:469 899,470000:479999,492500:492 699,494000:495999,628000:628 999,693000:695999,989300:989 499
Umsatzsteuererstattungen	GrHabenJVZ(142000:142699,38 2000:383199,384000:385099,38 6000:389999)	GrHabenJVZ(142000:142699,38 2000:383199,384000:385099,38 6000:386499)
Roh-, Hilfs- und Betriebsstoffe und bezogene Waren	JVZ(148500:148599,330000:333 399,333500:334999,342000:344 999,347000:349999,369500:369 999,929200:929299),500000:587 999,989600:989899	JVZ(148500:148599,330000:333 399,333500:334999,342000:344 999,347000:349999,369500:369 999,929200:929299),143400:143 499,386500:389999,500000:587 999,989600:989899
Steuern, Versicherungen und Beiträge	640000:643999,686000:687499, 761000:762999,765000:767999	469900:469999,640000:643999, 686000:687499,761000:762999, 765000:767999
Umsatzsteuer-Zahlung	GrSolJVZ(142000:142699,3820 00:383199,384000:385099,3860 00:389999)	GrSolJVZ(142000:142699,3820 00:383199,384000:385099,3860 00:386499)
Saldo der Statistischen Konten	910100:914099,914200:914599, 919000:928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:995999,	910100:914099,914200:914599, 919000:928699,930000:939999, 950000:979999,980600:980999, 989000:989299,991000:995999,

Positionsbezeichnung	Konten alt	Konten neu
	997000:99999	997000:99989
Auffangposten (Nur Dichte A)	1:8999,9500:117999,122000:122 099,124600:124999,125800:125 899,126000:126999,127600:128 999,129600:129999,130000:137 599,137800:139599,141000:141 999,142700:142999,143400:143 999,145000:145599,146000:147 999,148200:148299,148600:149 499,149800:249999,290000:324 999,333400:333499,335000:341 999,345000:346999,350000:359 999,360000:369499,370000:371 999,376000:376999,390000:399 999,900000:909999,914100:914 199,914600:918999,929100:929 199,929300:929999,940000:949 999,980000:980599,981000:988 999,996000:996999,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: 375999,377000:379799,381000: 381699,382000:383199,384000: 385099,385400:389999,929000: 929099,929200:929299)	1:8999,9500:117999,122000:122 099,124600:124999,125800:125 899,126000:126999,127600:128 999,129600:129999,130000:137 599,137800:139599,141000:141 999,142700:142999,145000:145 599,146000:147999,148200:148 299,148600:149499,149800:249 999,290000:324999,333400:333 499,335000:341999,345000:346 999,350000:359999,360000:369 499,370000:371999,376000:376 999,390000:399999,900000:909 999,914100:914199,914600:918 999,929100:929199,929300:929 999,940000:949999,980000:980 599,981000:988999,996000:996 999,999999,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, 377000:379799,381000:381699, 382000:383199,384000:385099, 385400:386499,929000:929099, 929200:929299)
Forderungen und sonstige Vermögensgegenstände (Nur Dichte B)	Soll(122000:122099,126000:126 999,128000:128999,130000:137 599,137800:139599,141000:141 999,142700:142999,143400:143 999,145000:145599,146000:147 999,148600:149499,149800:149 999,333400:333499,340000:341 999,345000:346999,362000:369 499),Haben(124600:124999,127 600:127999,129600:129799),996 000:996099,996500:996999	Soll(122000:122099,126000:126 999,128000:128999,130000:137 599,137800:139599,141000:141 999,142700:142999,143500:143 999,145000:145599,146000:147 999,148600:149499,149800:149 999,333400:333499,340000:341 999,345000:346999,362000:369 499),Haben(124600:124999,127 600:127999,129600:129799),996 000:996099,996500:996999
Sonstige Besitzposten (Nur Dichte B)	Soll(1:8999,9500:9999,124600:1 24999,125800:125899,127600:1 27999,129600:129999,148200:1 48299,290000:296999,298000:2 99999,300000:314999,335000:3 39999,350000:359899,360000:3 61999,370000:371999,376000:3 76999,390000:399999,900100:9 00799,901000:909999,914100:9 14199,914600:918999,929100:9 29199,929300:929999,940000:9 49999,980000:980599,981000,9 88999),GrSoll(900000:900099,9 00800:900899,900900:900999), EBSoll(118000:119999,120000:1 21999,122100:124599,125000:1 25799,125900:125999,127000:1 27599,129000:129599,142000:1	Soll(1:8999,9500:9999,124600:1 24999,125800:125899,127600:1 27999,129600:129999,148200:1 48299,290000:296999,298000:2 99999,300000:314999,335000:3 39999,350000:359899,360000:3 61999,370000:371999,376000:3 76999,390000:399999,900100:9 00799,901000:909999,914100:9 14199,914600:918999,929100:9 29199,929300:929999,940000:9 49999,980000:980599,981000,9 88999),GrSoll(900000:900099,9 00800:900899,900900:900999,9 99999),EBSoll(118000:119999,1 20000:121999,122100:124599,1 25000:125799,125900:125999,1 27000:127599,129000:129599,1

Positionsbezeichnung	Konten alt	Konten neu
	42699,144000:144999,145600:1 45999,148500:148599,149500:1 49799,325000:329999,330000:3 33399,333500:334999,342000:3 44999,347000:349999,369500:3 69999,372000:372999,373000:3 75999,377000:379799,381000:3 81699,382000:383199,384000:3 85099,385400:389999,929000:9 29099,929200:929299)	42000:142699,144000:144999,1 45600:145999,148500:148599,1 49500:149799,325000:329999,3 30000:333399,333500:334999,3 42000:344999,347000:349999,3 69500:369999,372000:372999,3 73000:375999,377000:379799,3 81000:381699,382000:383199,3 84000:385099,385400:386499,9 29000:929099,929200:929299)
Sonstige Verbindlichkeiten (Nur Dichte B)	Haben(122000:122099,126000:1 26999,128000:128999,137000:1 37499,141000:141999,143400:1 43499,143600:143699,146000:1 47999,148600:149499,149800:1 49999,310000:314999,333400:3 33499,335000:339999,340000:3 41999,345000:346999,350000:3 59899,360000:369499,370000:3 71999,376000:376999),359900:3 59999,996100:996199,996400:9 96499	Haben(122000:122099,126000:1 26999,128000:128999,137000:1 37499,141000:141999,143600:1 43699,146000:147999,148600:1 49499,149800:149999,310000:3 14999,333400:333499,335000:3 39999,340000:341999,345000:3 46999,350000:359899,360000:3 69499,370000:371999,376000:3 76999),359900:359999,996100:9 96199,996400:996499
Sonstige Schuldposten(Nur Dichte B)	Haben(1:8999,9500:81999,8800 0:99999,100000:117999,125800: 125899,130000:136999,137500: 137599,137800:139599,142700: 142999,143500:143599,143700: 143999,145000:145599,148200: 148299,150000:169999,190000: 199999,290000:296999,129800: 129999,900100:900799,901000: 909999,914100:914199,914600: 918999,929100:929199,929300: 929999,940000:949999,980000: 988999,980599,981000),Haben(395000:395999),GrHaben(90000 0:900099,900800:900899,90090 0:900999),EBHaben(118000:119 999,120000:121999,122100:124 599,125000:125799,125900:125 999,127000:127599,129000:129 599,142000:142699,144000:144 999,145600:145999,148500:148 599,149500:149799,325000:329 999,330000:333399,333500:334 999,342000:344999,347000:349 999,369500:369999,372000:372 999,373000:375999,377000:379 799,381000:381699,382000:383 199,384000:385099,385400:389 999,929000:929099,929200:929 299)	Haben(1:8999,9500:81999,8800 0:99999,100000:117999,125800: 125899,130000:136999,137500: 137599,137800:139599,142700: 142999,143500:143599,143700: 143999,145000:145599,148200: 148299,150000:169999,190000: 199999,290000:296999,129800: 129999,900100:900799,901000: 909999,914100:914199,914600: 918999,929100:929199,929300: 929999,940000:949999,980000: 988999,980599,981000,999999), Haben(395000:395999),GrHabe n(900000:900099,900800:90089 9,900900:900999),EBHaben(118 000:119999,120000:121999,122 100:124599,125000:125799,125 900:125999,127000:127599,129 000:129599,142000:142699,144 000:144999,145600:145999,148 500:148599,149500:149799,325 000:329999,330000:333399,333 500:334999,342000:344999,347 000:349999,369500:369999,372 000:372999,373000:375999,377 000:379799,381000:381699,382 000:383199,384000:385099,385 400:386499,929000:929099,929 200:929299)