

GL Accounts codification tables

	WP2	PF2/PI2
Global CoA	Z001	COCA
Number of characters (in GL accounts)	8	10
B/S IFRS accounts	10000000 to 59999999 <i>Structure of the CoA is different from PF2/COCA</i>	1000000000 to 5999999999 <i>Structure of the CoA is different from WP2/Z001</i>
P&L IFRS accounts	98100000 to 98999999 <i>(Ex: 98100xxx for Net Sales (Product/Market) linked to heading R10000)</i>	Costs 6xxxxxxx Revenues 7xxxxxxx
B/S adjustment accounts	81000000 to 85999999 <i>(Ex: 841100 10 is the account for 41100100 adjustment)</i>	Alphanumeric accounts: first digit replaced by a letter : 1 by A, 2 by B, ... A000000000 to G999999999
P&L adjustment accounts	89810000 to 89873999 <i>(Ex: 898100xx is the account for 98100xxx adjustment)</i>	Other letters exist for specific cases (H; O; I; R; T)
Link with BFC headings	FIRST 5 DIGITS = BFC Heading LAST 3 DIGITS = free codification to split accounts in function of legal needs, analyses through financial accounting, technical needs (stocks accounts)	No link between BFC heading and the GL account code; check next table " COCA Chart of accounts (PF2) "
Assets BFC headings	A +5 first digits of the WP2 B/S IFRS account : A21000 to A59999	No link between BFC heading and the GL account code; check next table " COCA Chart of accounts (PF2) "
Liabilities BFC headings	L +5 first digits of the WP2 B/S IFRS account : L10100 to L59999	No link between BFC heading and the GL account code; check next table " COCA Chart of accounts (PF2) "
P&L BFC headings	R +5 first digits of the WP2 P&L IFRS account, after the 98 : R10000 to R73999	No link between BFC heading and the GL account code; check next table " COCA Chart of accounts (PF2) "
Sets of accounts (examples)	ZFC-A21000 ZFC-L10100 ZFC-R10000	ZFC-A21000 ZFC-L10100 ZFC-R10000

COCA Chart of accounts

Balance sheet				P&L			
Assets		Liabilities		Expenses		Income	
11+12	Intangible + Tangible assets			60	Purchases + Inventory variations	70	Turnover
15	Investments & shares			61	Goods & Services		
17	External financial receivables			62	Wages, salaries, social costs & pensions		
20+21	Finished goods + other inventories					72	Fixed assets production
22	Trade receivables	23	Trade Payables	630 to 633	Depreciation & write downs		
241	Miscellaneous debtors	245	Miscellaneous creditors	635 to 639	Provisions	735	Provisions
270+271	Deferred expenses + Accrued income	272 to 276	Accrued expenses + deferred income	64	Miscellaneous operating expenses	74	Miscellaneous operating income
		3	Shareholders equity	65	Financial expenses	75	Financial income
		40	Provisions	66	Non recurring expenses	76	Non recurring income
411	Deferred tax assets	410	Deferred tax liabilities	67	Taxes on income	77	Tax adjustments
451	Taxes receivable	455	Taxes payable	68	Transfer to deferred taxes	78	Withdrawal from deferred taxes

470	Dividends receivable	471	Dividends payable	69	Allocations and Withdrawals	79= 69	Allocations and Withdrawals
5	Treasury						

Z001 Chart of accounts, detail for P&L accounts (WP2)

98100	Net Sales (Product/Market) (R10000)
98112	
98113	Other revenues on activities (Services revenues) (R11200 + R11400 + R11500)
98114	
98120	Variable selling expenses
9815x	Variable costs of sales
98160	
98300	Fixed costs
98320	Personnel fixed costs
98325	Non income related taxes
98340	Provision and Provision written back
9835x	Finished and semi-finished
9845x	Restructuring
9853x	Financial items related to operational
98622	Foreign operational exchange gains and losses - realized & unrealized
9867x	+/- value of disposals of intangible and tangible assets
9873x	Income tax