



Grant Thornton

An instinct for growth™

Chart of Accounts

Regulated by Circular 200/2014/TT-BTC dated 22 December 2014
issued by the Ministry of Finance on guidance for the Enterprise
Accounting System, effective from 1 January 2015



ACCOUNT CODE		ACCOUNT NAME	ACCOUNT CODE		JAPANESE
Sub 1	Sub 2		Sub 1	Sub 2	
		ASSETS			資産
111		Cash on hand	111		手許現金
	1111	Vietnamese Dong		1111	ベトナムドン
	1112	Foreign currencies		1112	外国通貨
	1113	Monetary Gold		1113	価値貯蔵目的金
112		Cash in banks	112		銀行預金
	1121	Vietnamese Dong		1121	ベトナムドン
	1122	Foreign currencies		1122	外国通貨
	1123	Monetary Gold		1123	価値貯蔵目的金
113		Cash in transit	113		未着現金
	1131	Vietnamese Dong		1131	ベトナムドン
	1132	Foreign currencies		1132	外国通貨
121		Trading securities	121		売買目的有価証券
	1211	Shares		1211	株式
	1212	Bonds		1212	債券
	1218	Securities and other financial instruments		1218	その他証券および金融商品
128		Investments held to maturity	128		満期保有投資
	1281	Term deposits		1281	定期預金
	1282	Bonds		1282	債券
	1283	Loans		1283	貸付金
	1288	Other investments held to maturity		1288	その他満期保有投資
131		Trade receivables	131		売掛金
133		Deductible VAT	133		仮払付加価値税
	1331	Deductible VAT of goods and services		1331	物品およびサービスの仮払付加価値税
	1332	Deductible VAT of fixed assets		1332	固定資産の仮払付加価値税
136		Internal receivables	136		社内受取債権
	1361	Working capital provided to sub-units		1361	支店等事業資本
	1362	Internal receivables on foreign exchange differences		1362	プロジェクト管理部門為替換算差額受取債権

ACCOUNT CODE		ACCOUNT NAME	ACCOUNT CODE		JAPANESE
Sub 1	Sub 2		Sub 1	Sub 2	
	1363	Internal receivables on borrowing costs eligible for capitalization	1363		プロジェクト管理部門資産計上可能借入費用受取債権
	1368	Other internal receivables	1368		その他社内受取債権
138		Other receivables	138		その他受取債権
	1381	Shortage of assets awaiting resolution	1381		不足資産仮勘定
	1385	Receivables from privatization	1385		株式化関連受取債権
	1388	Others receivables	1388		その他受取債権
141		Advances	141		仮払金
151		Goods in transit	151		未着品
152		Raw materials	152		原材料
153		Tools and supplies	153		工具消耗品
	1531	Tools and supplies	1531		工具消耗品
	1532	Packaging rotation	1532		包装資材
	1533	Instruments for rent	1533		レンタル用工具消耗品
	1534	Equipment and spare parts	1534		設備・予備部品
154		Work in progress	154		仕掛品
155		Finished goods	155		製品
	1551	Finished goods	1551		入庫製品
	1557	Real estate finished goods	1557		製品不動産
156		Merchandise goods	156		商品
	1561	Purchase costs	1561		商品仕入原価
	1562	Incidental expenses	1562		商品仕入付随費用
	1567	Property Inventories	1567		商品不動産
157		Outward goods on consignment	157		積送品
158		Goods in bonded warehouse	158		保税倉庫品
161		Government sourced expenditure	161		国庫等源泉支出

ACCOUNT CODE		ACCOUNT NAME	ACCOUNT CODE		JAPANESE
Sub 1	Sub 2		Sub 1	Sub 2	
	1611	Expenditure of previous year	1611		前期国庫等源泉支出
	1612	Expenditure of current year	1612		当期国庫等源泉支出
171		Government bonds purchased for resale	171		レポ取引国債
211		Tangible fixed assets	211		有形固定資産
	2111	Buildings and structures	2111		建物構築物
	2112	Machinery and equipment	2112		機械設備
	2113	Transportation and transmission vehicles	2113		車両運搬具
	2114	Office equipment	2114		管理器具備品
	2115	Perennial trees, working and producing animals	2115		多年生樹木・役務生産用家畜
	2118	Other tangible fixed assets	2118		その他有形固定資産
212		Finance lease assets	212		ファイナンスリース資産
	2121	Finance lease tangible fixed assets	2121		有形ファイナンスリース資産
	2122	Finance lease intangible fixed assets	2122		無形ファイナンスリース資産
213		Intangible fixed assets	213		無形固定資産
	2131	Land use rights	2131		土地使用権
	2132	Copyrights	2132		著作権
	2133	Patents	2133		特許権
	2134	Trademarks and brand name	2134		商標権・ブランド
	2135	Computer software	2135		ソフトウェア
	2136	Licenses and franchises	2136		免許・フランチャイズ権
	2138	Other intangible fixed assets	2138		その他無形固定資産
214		Depreciation of fixed assets	214		固定資産減価償却累計額
	2141	Depreciation of tangible fixed assets	2141		有形固定資産減価償却累計額
	2142	Depreciation of finance lease assets	2142		ファイナンスリース資産減価償却累計額
	2143	Amortization of intangible assets	2143		無形固定資産減価償却累計額
	2147	Depreciation of investment properties	2147		投資不動産減価償却累計額
217		Investment properties	217		投資不動産

ACCOUNT CODE		ACCOUNT NAME	ACCOUNT CODE		JAPANESE
Sub 1	Sub 2		Sub 1	Sub 2	
221		Investment in subsidiaries	221		子会社投資
222		Investment in joint ventures and associates	222		合弁関連会社投資
228		Other investments	228		その他投資
	2281	Equity investments in other entities		2281	その他持分投資
	2288	Other investment		2288	その他投資
229		Allowance for impairment of assets	229		資産評価引当金
	2291	Allowances for decline in value of trading securities		2291	売買目的有価証券評価引当金
	2292	Allowances for investment loss in other entities		2292	子会社等投資損失引当金
	2293	Allowances for doubtful debts		2293	貸倒引当金
	2294	Allowances for inventories		2294	棚卸資産評価引当金
241		Construction in progress	241		建設仮勘定
	2411	Acquisition of fixed assets		2411	固定資産取得
	2412	Construction in progress		2412	建設工事
	2413	Extra-ordinary repair of fixed assets		2413	固定資産修繕
242		Prepaid expenses	242		前払費用
243		Deferred tax assets	243		繰延税金資産
244		Mortgage, collaterals and deposits	244		抵当・担保・保証金
		LIABILITIES			負債
331		Trade payables	331		買掛金
333		Taxes and other payables to State Budget	333		未払税金等
	3331	Value Added Tax (VAT)		3331	未払付加価値税
	33311	Output VAT		33311	借受付加価値税
	33312	VAT on imported goods		33312	輸入物品付加価値税

ACCOUNT CODE		ACCOUNT NAME	ACCOUNT CODE		JAPANESE
Sub 1	Sub 2		Sub 1	Sub 2	
	3332	Special consumption tax	3332		特別消費税
	3333	Import and export tax	3333		輸出入関税
	3334	Corporate income tax	3334		法人所得税
	3335	Personal income tax	3335		個人所得税
	3336	Tax on use of natural resources	3336		天然資源税
	3337	Land and housing tax, and rental charges	3337		家屋土地税・土地賃借税
	3338	Environment protection tax and other taxes	3338		環境保護税等
	33381	<i>Environment protection tax</i>	33381		環境保護税
	33382	<i>Other taxes</i>	33382		その他税金
	3339	Fees, charges and other payables	3339		その他未払公課
334		Payables to employees	334		労働者未払金
	3341	Payables to staff	3341		従業員未払金
	3348	Payables to others	3348		その他労働者未払金
335		Accrued expenses	335		未払費用
336		Internal payables	336		社内未払債務
	3361	Internal payables for working capital received	3361		支店等事業資本未払債務
	3362	Internal payable on foreign exchange differences	3362		プロジェクト管理部門為替換算差額未払債務
	3363	Internal payables on borrowing costs eligible for capitalization	3363		プロジェクト管理部門資産計上可能借入費用未払債務
	3368	Other internal payables	3368		その他社内未払債務
337		Progress billings for construction contracts	337		進捗度契約による工事未払金
338		Other payables	338		その他未払金
	3381	Surplus of assets awaiting resolution	3381		過剰資産仮勘定
	3382	Trade union fees	3382		労働組合経費
	3383	Social insurance	3383		社会保険
	3384	Health insurance	3384		健康保険
	3385	Payables on privatization	3385		株式化未払金
	3386	Unemployment insurance	3386		失業保険
	3387	Unearned revenue	3387		前受収益

ACCOUNT CODE		ACCOUNT NAME	ACCOUNT CODE		JAPANESE
Sub 1	Sub 2		Sub 1	Sub 2	
	3388	Others		3388	その他未払金
341		Borrowings and finance lease liabilities	341		借入金およびファイナンスリース債務
	3411	Borrowings		3411	借入金
	3412	Finance lease liabilities		3412	ファイナンスリース債務
343		Issued Bonds	343		社債
	3431	Ordinary bonds		3431	普通社債
	34311	Par value of bonds		34311	社債額面金額
	34312	Bond discounts		34312	割引発行差金
	34313	Bond premiums		34313	打歩発行差金
	3432	Convertible bonds		3432	転換社債
344		Deposits received	344		預り金
347		Deferred tax liabilities	347		繰延税金負債
352		Provisions payable	352		引当金
	3521	Product warranty provisions		3521	製品保証等引当金
	3522	Construction warranty provisions		3522	工事補償引当金
	3523	Enterprise restructuring provisions		3523	企業再編引当金
	3524	Other provisions		3524	その他引当金
353		Bonus and welfare fund	353		褒賞福利引当金
	3531	Bonus fund		3531	褒賞引当金
	3532	Welfare fund		3532	福利引当金
	3533	Welfare fund used for fixed asset acquisitions		3533	固定資産形成済み福利引当金
	3534	Management bonus fund		3534	役員賞与引当金
356		Science and technology development fund	356		科学技術開発引当金
	3561	Science and technology development fund		3561	科学技術開発引当金
	3562	Science and technology development fund used for fixed asset acquisition		3562	固定資産形成済み科学技術開発引当金
357		Price stabilization fund	357		物価安定化引当金

ACCOUNT CODE		ACCOUNT NAME	ACCOUNT CODE		JAPANESE
Sub 1	Sub 2		Sub 1	Sub 2	
		OWNER'S EQUITY			出資者持分
411		Owner's equity	411		出資者持分
4111		Contributed capital	4111		払込資本
41111		Ordinary shares with voting rights	41111		議決権を持つ普通株式
41112		Preference shares	41112		優先株式
4112		Capital surplus	4112		株式払込剰余金
4113		Conversion options on convertible bonds	4113		転換社債の新株予約権
4118		Other capital	4118		その他資本
412		Revaluation differences on asset	412		資産評価差額金
413		Foreign exchange differences	413		為替換算調整勘定
4131		Exchange rate differences on revaluation of monetary items denominated in foreign currency	4131		外貨建貨幣性項目換算調整勘定
4132		Exchange rate differences in pre-operating period	4132		国営企業営業前為替換算調整勘定
414		Investment and development fund	414		投資開発積立金
417		Enterprise reorganization assistance fund	417		国営一人社員有限責任会社再編支援 積立金
418		Other equity funds	418		その他積立金
419		Treasury stocks	419		自己株式
421		Undistributed profit after tax	421		税引後繰越利益剰余金
4211		Undistributed profit after tax of previous year	4211		前期税引後繰越利益剰余金
4212		Undistributed profit after tax of current year	4212		当期税引後繰越利益剰余金
441		Capital expenditure funds	441		建設設備投資積立金
461		Government sourced funds	461		非営利事業積立金
4611		Government sourced funds of previous year	4611		前期非営利事業積立金

ACCOUNT CODE		ACCOUNT NAME	ACCOUNT CODE		JAPANESE
Sub 1	Sub 2		Sub 1	Sub 2	
	4612	Government sourced funds of current year	4612		当期非営利事業積立金
466		Non-business sourced funds used for fixed asset acquisitions	466		固定資産形成済み非営利事業積立金
		REVENUE			収益
511		Revenues	511		売上
	5111	Revenue from sales of merchandises	5111		商品売上
	5112	Revenue from sales of finished goods	5112		製品売上
	5113	Revenue from services rendered	5113		役務収益
	5114	Revenue from government grants	5114		国家補助金売上
	5117	Revenue from investment properties	5117		不動産売上
	5118	Other revenue	5118		その他売却収益
515		Financial income	515		財務収益
521		Revenue deductions	521		売上高控除項目
	5211	Sales discounts	5211		売上割戻
	5212	Sales returns	5212		売上返品
	5213	Sales allowances	5213		売上値引
		COSTS OF PRODUCTION & BUSINESS			
611		Purchases	611		仕入
	6111	Purchases of raw materials	6111		材料仕入
	6112	Purchases of goods	6112		商品仕入
621		Direct raw material costs	621		直接材料費
622		Direct labour costs	622		直接労務費
623		Costs of construction machinery	623		直接建設機械設備費
	6231	Labour costs	6231		労務費
	6232	Material costs	6232		消耗品費
	6233	Tools and instruments	6233		工具器具費

ACCOUNT CODE		ACCOUNT NAME	ACCOUNT CODE		JAPANESE
Sub 1	Sub 2		Sub 1	Sub 2	
	6234	Depreciation expense	6234		機械設備減価償却費
	6237	Outside services	6237		外部役務購入費
	6238	Other expenses	6238		その他費用
627		Production overheads	627		製造間接費
	6271	Factory staff costs	6271		間接労務費
	6272	Material costs	6272		間接材料費
	6273	Tools and instruments	6273		工具器具費
	6274	Fixed asset depreciation	6274		固定資産減価償却費
	6277	Outside services	6277		外部役務購入費
	6278	Other expenses	6278		その他費用
631		Production costs	631		製造原価
632		Costs of goods sold	632		売上原価
635		Financial expenses	635		財務費用
641		Selling expenses	641		販売費
	6411	Staff expenses	6411		給与
	6412	Materials and packing materials	6412		資材梱包費
	6413	Tools and instruments	6413		工具器具費
	6414	Fixed asset depreciation	6414		固定資産減価償却費
	6415	Warranty expenses	6415		保証費
	6417	Outside services	6417		外部役務購入費
	6418	Other expenses	6418		その他費用
642		General administration expenses	642		一般管理費
	6421	Staff expenses	6421		管理部門給与
	6422	Office supply expenses	6422		事務用品費
	6423	Office equipment expenses	6423		事務機器費
	6424	Fixed asset depreciation	6424		固定資産減価償却費
	6425	Taxes, fees and charges	6425		租税公課
	6426	Provision expenses	6426		引当金
	6427	Outside services	6427		外部役務購入費
	6428	Other expenses	6428		その他費用
		OTHER INCOME			その他収益

ACCOUNT CODE		ACCOUNT NAME	ACCOUNT CODE		JAPANESE
Sub 1	Sub 2		Sub 1	Sub 2	
711		Other Income	711		その他収益
		OTHER EXPENSES			その他費用
811		Other Expenses	811		その他費用
821		Income tax expense	821		法人所得税費用
	8211	Current tax expense		8211	当期法人所得税費用
	8212	Deferred tax expense		8212	繰延法人所得税調整額
		INCOME SUMMARY			損益勘定
911		Income Summary	911		損益勘定



For downloads, please visit our website:

www.gt.com.vn

Grant Thornton (Vietnam) Limited

Head office in Hanoi

18th Floor
Hoa Binh International Office Building
106 Hoang Quoc Viet Street
Cau Giay District, Hanoi
Vietnam
T +84 4 3850 1686
F +84 4 3850 1688
W www.gt.com.vn

Office in Ho Chi Minh City

28th Floor
Saigon Trade Center
37 Ton Duc Thang Street
District 1, Ho Chi Minh City
Vietnam
T +84 8 3910 9100
F +84 8 3914 3748

Kenneth Atkinson

Executive Chairman T

+84 8 3910 9108

E Ken.Atkinson@vn.gt.com

Nguyen Chi Trung

Managing Partner

T +84 4 3850 1616

E ChiTrung.Nguyen@vn.gt.com

Nguy Quoc Tuan

Partner

T +84 8 3910 9180

E Tuan.Nguy@vn.gt.com

Le The Viet

Partner

T +84 4 3850 1622

E Viet.Le@vn.gt.com

Alan Dy

Partner

T +84 8 3910 9191

E Alan.Dy@vn.gt.com

Nguyen Tuan Nam

Partner

T +84 4 3850 1617

E TuanNam.Nguyen@vn.gt.com

Le Thi Hau

Partner

T +84 8 3910 9160

E Hau.Le@vn.gt.com

Nguyen Manh Tuan

Partner

T +84 8 3910 9184

E ManhTuan.Nguyen@vn.gt.com

Nguyen Hong Ha

Partner

T +84 4 3850 1601

E HongHa.Nguyen@vn.gt.com

則岡 智裕 (Tomohiro Norioka)

Director – Japanese Desk

T + 84 8 3910 9205

E Tomohiro.Norioka@vn.gt.com

大形 薫 (Kaoru Okata)

Director – Japanese Desk

T +84 4 3850 1680

E Kaoru.Okata@vn.gt.com



© 2015 Grant Thornton (Vietnam) Limited. All rights reserved.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires.

Grant Thornton Vietnam is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

www.gt.com.vn