

List of Account Types for Various Financial Instruments (W5)

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PURPOSE

This document lists the account types for different financial instruments.

List of Account Types

ACCT TYPE	DESCRIPTION	BS/PL	MODULE
0001	Cash at Bank	BS	
0002	Intercompany	BS	
0003	FX Cash Clearing Account	BS	
0004	Interbank Settlement Clearing	BS	
0100	MMK - Deposit	BS	Money Market
0101	MMK - Deposit Interest Income	PL	Money Market
0102	MMK - Deposit - Interest Receivables	BS	Money Market
0200	MMK - Loan	BS	Money Market
0201	MMK - Loan Interest Expense	PL	Money Market
0202	MMK - Loan - Interest Payables	BS	Money Market
0203	MMK - Termination Penalty	PL	Money Market
0204	MMK - Deposit - Long Term	BS	Money Market
0205	MMK - Loan - Long Term	BS	Money Market
0206	MMK - WHTA Dr	BS	Money Market
0207	MMK - WHTB Dr	BS	Money Market
0208	MMK - WHT Other Dr	BS	Money Market
0209	MMK - WHTA Cr	BS	Money Market
0210	MMK - WHTB Cr	BS	Money Market

0211	MMK - WHT Other Cr	BS	Money Market
0302	INV: Purchase Interest - Unsettled	BS	Investment
0303	INV: Due to Broker	BS	Investment
0304	INV: Due from Broker	BS	Investment
0305	INV: Trading Income Price Impact	PL	Investment
0306	INV: Trading Income FX Impact	PL	Investment
0307	INV: Brokerage	BS	Investment
0308	INV: Contract Stamp	PL	Investment
0309	INV: Contract Fees	PL	Investment
0310	INV: Other Fees	PL	Investment
0311	INV: GST - Investment	BS	Investment
0312	INV: Investment Interest Income	PL	Investment
0313	INV: Investment Interest Receivable	BS	Investment
0314	INV: Unrealised MTM - P/L - Price	PL	Investment
0315	INV: Unrealised MTM - Reserve	PL	Investment
0317	DIV:Dividend Receivable	BS	Dividend
0318	DIV:Tax on Dividend	PL	Dividend
0319	DIV:Other Dividend Expenses	PL	Dividend
0320	DIV:Dividend Income	PL	Dividend
0321	CPN:Coupon Income	PL	Coupon/Redeem
0322	CPN:Withholding Tax on Coupon Income	PL	Coupon/Redeem
0323	INV: Unrealised MTM - P/L - FX Impact	PL	Investment
0328	INV: Investment Bond Cost	BS	Investment
0329	INV: Investment Equity Cost	BS	Investment
0330	INV: Investment Structure Security Cost	BS	Investment
0331	INV: Bond Premium/Discount	BS	Investment
0332	INV: Bond Premium Amort/Disc Acc	BS	Investment

0333	INV: Investment Bond Cost - Revaluation	BS	Investment
0334	INV: Investment Equity Cost - Revaluation	BS	Investment
0335	INV: Investment Structure Security Cost Revaluation	BS	Investment
0401	FRX: Deals Payables	BS	Foreign Exchange
0402	FRX: Deals Receivables	BS	Foreign Exchange
0403	FRX: Derivative Asset Fair Value	BS	Foreign Exchange
0404	FRX: Derivative Liability Fair Value	BS	Foreign Exchange
0405	FRX: Other Cumulative Income Reserve	PL	Foreign Exchange
0406	FRX: Other Cumulative Expense Reserve	PL	Foreign Exchange
0407	FRX: FX Settle Translation Debit	PL	Foreign Exchange
0408	FRX: FX Settle Translation Credit	PL	Foreign Exchange
0501	SWP: Netting Interest Expense	PL	Cash Sweeping
0502	SWP: Netting Interest Payable	BS	Cash Sweeping
0503	SWP: Netting Interest Income	PL	Cash Sweeping
0504	SWP: Netting Interest Receivable	BS	Cash Sweeping
0505	SWP: Sweep Interest Income	PL	Cash Sweeping
0506	SWP: Sweep Interest Expenses	PL	Cash Sweeping
0601	COP: Option Premium Income	PL	Currency Options
0602	COP: Option Premium Expenses	PL	Currency Options
0603	COP: Option Revaluation Surplus	BS	Currency Options
0604	COP: Option Revaluation Deficit	BS	Currency Options
0605	COP: Option Unrealised Gain	PL	Currency Options
0606	COP: Option Unrealised Losses	PL	Currency Options
0607	COP: Option Realised Gain	PL	Currency Options
0608	COP: Option Realised Losses	PL	Currency Options

0701	IRS - Principal Paid	BS	Interest Rate Swap
0702	IRS - Interest Income	PL	Interest Rate Swap
0703	IRS - Interest Receivables	BS	Interest Rate Swap
0704	IRS - Principal Received	BS	Interest Rate Swap
0705	IRS - Interest Expense	PL	Interest Rate Swap
0706	IRS - Interest Payables	BS	Interest Rate Swap
0707	IRS: MTM Gains	PL	Interest Rate Swap
0708	IRS: MTM Losses	PL	Interest Rate Swap
0709	IRS - MTM Revaluation	PL	Interest Rate Swap
0710	IRS - Derivative Financial Instrument	BS	Interest Rate Swap
0711	IRS - Hedging Reserve	BS	Interest Rate Swap
0712	IRS - DFI - Non-Current Asset	BS	Interest Rate Swap
0713	IRS - DFI - Non Current Liability	BS	Interest Rate Swap
0714	IRS - TL Swap Lending	BS	Interest Rate Swap
0715	IRS - TL Swap - Lending Interest Income	PL	Interest Rate Swap
0716	IRS - TL Swap - Lending -Interest Receivables	BS	Interest Rate Swap
0717	IRS - TL Swap - Borrowing	BS	Interest Rate Swap
0718	IRS - TL Swap - Borrowing Interest Expense	PL	Interest Rate Swap
0719	IRS - TL Swap - Borrowing - InterestPayables	BS	Interest Rate Swap
0720	IRS - TL Swap - Lending - Long Term	BS	Interest Rate Swap
0721	IRS - TL Swap - Borrowing - Long Term	BS	Interest Rate Swap
0801	TML - Lending	BS	Term Loan
0802	TML - Lending Interest Income	PL	Term Loan
0803	TML - Lending - Interest Receivables	BS	Term Loan
0804	TML - Borrowing	BS	Term Loan

0805	TML - Borrowing Interest Expense	PL	Term Loan
0806	TML - Borrowing - Interest Payables	BS	Term Loan
0807	TML - Lending - Long Term	BS	Term Loan
0808	TML - Borrowing - Long Term	BS	Term Loan
0809	TML - WHTA Dr	BS	Term Loan
0810	TML - WHTB Dr	BS	Term Loan
0811	TML - WHT Other Dr	BS	Term Loan
0812	TML - WHTA Cr	BS	Term Loan
0813	TML - WHTB Cr	BS	Term Loan
0814	TML - WHT Other Cr	BS	Term Loan
0901	NDF - Realised Loss - NDF	PL	Non-Deliverable Forward
0902	NDF - Realised Gain - NDF	PL	Non-Deliverable Forward
0903	NDF - Revaluation	BS	Non-Deliverable Forward
1201	Interco Advance	BS	Call/Sweep
1202	Interco Advance Interest Receivable	BS	Call/Sweep
1203	Interco Advance Interest Income	PL	Call/Sweep
1204	Interco Advance Interest Payable	BS	Call/Sweep
1205	Interco Advance Interest Expense	PL	Call/Sweep
1206	Interco Advance Payable	BS	Call/Sweep
1207	Interco Advance Receivable	BS	Call/Sweep
1301	Withholding Tax Payable DR	BS	Call/Sweep
1302	Withholding Tax Payable CR	BS	Call/Sweep
1303	Withholding Tax Receivable DR	BS	Call/Sweep
1304	Withholding Tax Receivable CR	BS	Call/Sweep
1501	MAP: Pay Fees/Charges	PL	Fees and Cash Transactions

1502	MAR:Receive Fees/Charges	PL	Fees and Cash Transactions
8101	FX - Realised Gains - Revenue	PL	Money Market,TermLoan
8102	FX - Realised Gains - Capital	PL	Money Market,TermLoan
8103	FX - Unrealised Gains- Revenue	PL	Money Market,TermLoan
8201	FX - Unrealised Gains - Capital	PL	Money Market,TermLoan
9101	FX - Realised Losses - Revenue	PL	Money Market,TermLoan
9102	FX - Realised Losses - Capital	PL	Money Market,TermLoan
9151	FX - Unrealised Losses - Revenue	PL	Money Market,TermLoan
9152	FX - Unrealised Losses - Capital	PL	Money Market,TermLoan
9401	FX - Realised Gains - FX Trade	PL	Foreign Exchange
9402	FX - Realised Losses - FX Trade	PL	Foreign Exchange
9451	FX - Unrealised Gains - FX Trade	PL	Foreign Exchange
9452	FX - Unrealised Losses - FX Trade	PL	Foreign Exchange
9453	FX - Unrealised Gains - NDF	PL	Non-Deliverable Forward
9454	FX - Unrealised Losses - NDF	PL	Non-Deliverable Forward
9455	FX - Realised Gains - Investment	PL	Investment
9456	FX - Realised Losses - Investment	PL	Investment
9457	FX - Unrealised Gains - Investment	PL	Investment
9458	FX - Unrealised Losses - Investment	PL	Investment

9459	FX - Unrealised Gains Swap Point - FX Trade	PL	Foreign Exchange
9460	FX - Unrealised Losses Swap Point - FXTrade	PL	Foreign Exchange
9461	FX - Realised Gains Swap Point - FX Trade	PL	Foreign Exchange
9462	FX - Realised Losses Swap Point - FX Trade	PL	Foreign Exchange
9601	FX Realised Losses Capital - Advances	PL	Call/Sweep
9602	FX Realised Gains Capital - Advances	PL	Call/Sweep
9603	FX Realised Losses Revenue - Advances	PL	Call/Sweep
9604	FX Realised Gains Revenue - Advances	PL	Call/Sweep
9605	FX Unrealised Losses Capital - Advances	PL	Call/Sweep
9606	FX Unrealised Gain Capital - Advances	PL	Call/Sweep
9607	FX Unrealised Losses Revenue - Advances	PL	Call/Sweep
9608	FX Unrealised Gain Revenue - Advances	PL	Call/Sweep

RELATED INFORMATION

[Chart of Account Mapping](#)

CHANGE HISTORY

Date	By	Changes
15-Feb-2008	-	Created.
16-May-2016	Clarissa	Rewritten. Reformatted.
26-Jul-2017	TS	List updated and reformatted.