List of Account Types for Various Financial Instruments

See previous W5 version guide

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,IRS
8102	FX – Realised Gains – Capital	PL	Money Market,TermLoan
8103	FX – Unrealised Gains- Revenue	PL	Money Market,TermLoan,IRS
8201	FX – Unrealised Gains – Capital	PL	Money Market,TermLoan
9101	FX – Realised Losses – Revenue	PL	Money Market,TermLoan,IRS
9102	FX – Realised Losses – Capital	PL	Money Market,TermLoan
9151	FX – Unrealised Losses – Revenue	PL	Money Market,TermLoan,IRS
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.
13-Jun-2023	TS	Updated to W6.