

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 – Interest Payables	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 – FX Trade	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
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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.