



Use of codes and abbreviations in survey Finances of Enterprises 2020

Including overview of requested data

The list of codes in this document provides an overview of the data requested in the questionnaire.

We recommend that you use this code list in combination with:

- The overview of 'Concepts and definitions' (PDF)
- The User instructions (PDF)
- Two instruction videos about how to work with the questionnaire.

This information can be found on www.cbs.nl/finances or on the Start/Home page in the questionnaire.

This document includes the following lists:

1. Codes with short descriptions of the requested information in the 'Balance sheet' and 'Profit and Loss Account' sections in this questionnaire.
2. Codes in the sections on the movements

1. 'Balance sheet' and 'Profit and Loss Account' tables

- You will find two tables for 'Balance sheet': 'Balance sheet, assets' (code table 1) and 'Balance sheet, liabilities' (code table 2). There is one single table on the 'Profit and Loss Account' (code table 3).
- The code tables 1, 2 and 3, respectively '**Balance sheet, assets**', '**Balance sheet, liabilities**' and '**Profit and Loss Account**', coincide with the Balance sheets and Profit and Loss Account sections in the questionnaire:
 - Column 1 (Code) shows the names of the requested data in the questionnaire, and as used in the import template (see User instructions, chapter 5).
 - Column 2 contains a short 'Description' of the requested data.
 - Column 3 (Movements) in code tables 1 and 2, indicates possible links with the Movements section of the questionnaire. It shows 'Yes' if further specifications and a reconciliation from opening balance to closing balance are requested. 'Yes' refers to 'Movement accounts Balance sheet and Derivatives'.
For instance, 'Yes' at Code BA032 (Balance sheet, assets: BA) indicates that Movements are also requested for this code; you will find the requested movements in code table 4, the 'Movements accounts Balance sheet and Derivatives'.
 - The codes stated at 'Balance sheet' and 'Profit and Loss Account' in this questionnaire correspond as much as possible with the familiar codes from earlier years.
- These codes recur for the Movements, supplemented by column names, which have been made as uniform as possible for all separate movements (see section 2, the 'Movements accounts' tables, below).

2. 'Movements account' tables

- You will find code table for the 'Movements account': '**Transactions accounts Balance sheet**' (code table 4). These table apply for those Movement accounts in the tables on 'Balance sheet' (code tables 1 and 2) that are marked 'Yes' (in the Movements column).
- The rows state which movements data are requested (this corresponds with the entry fields for the separate movements in the questionnaire; this is a row in the movements report); you will find the codes to which this breakdown applies in the columns (marked 'Yes').
Column 1 (Column name) shows the names of the requested data from the import template (see User instructions, chapter 5).
For example: in Movement account table BA032, eleven movement items are requested; the requested movements are stated in the 'Movements accounts Balance sheet, assets' code table 4
- You will see that these code tables in some cases refer to one or more choice tables (GroupAndOtherAssociates and DerivativesKind): '**List box A to C**'. The choice tables show the range of possible answer options. For 'Type of participating interest' for instance, choice table A applies; this shows that you have the following answer options: 'Group Companies' and 'Other Participating Interests'. The answer options may be different for specific tables.

Code table 1: Balance sheet, assets ¹⁾

Code (key field in import template Assets)	Description	Movements 'Yes': see code table 4, Movements accounts
BA005	Intangible fixed assets	Yes
BA009	Tangible fixed assets: property	Yes
BA006	Tangible fixed assets: other	Yes
BA027	Participating interests domestic	Yes
BA032	Participating interests foreign	Yes
BA056	Derivatives, receivables	Yes
BA057	Long-term receivables, participating interests domestic	
BA058	Long-term receivables, participating interests foreign	
BA055	Other long-term receivables domestic: financial institutions.	
BA060	Other long-term receivables domestic: other	
BA065	Other long-term receivables foreign	
BA091	Inventories	
BA112	Short-term receivables, participating interests domestic	
BA113	Short-term receivables, participating interests foreign	
BA115	Trade debtors domestic	
BA120	Trade debtors foreign	
BA125	Taxes, social insurance and grants	
BA127	Pensions, receivables	
BA130	Other short-term receivables domestic	
BA135	Other short-term receivables foreign	
BA162	Securities	
BA170	Cash domestic	
BA175	Deposit accounts domestic	
BA180	Bank accounts domestic	
BA190	Deposit accounts foreign	
BA193	Bank accounts foreign	

¹⁾ This survey sets the lower limit for minority interests at 10%; this is 20% in the earlier Finances of Enterprises surveys.

The maturity of receivables and payables included in this survey is based on the original rather than the residual maturity. This is why the repayment obligations continue to be included under long-term receivables and payables; in the earlier Finances of Enterprises surveys, repayment obligations are included under short-term receivables and payables.

Code table 2: Balance sheet, liabilities ²⁾

Code (key field in import template Liabilities)	Description	Movements 'Yes': see code table 5, Movements accounts
BL250	Issued and paid-up capital	
BL255	Share premium reserve	
BL285	Cooperative members account	
BL260	Revaluation reserve	
BL265	Retained earnings and other reserves	
BL266	Total Equity	Yes
BL269	Minority interest domestic	
BL271	Minority interest foreign	
BL275	Equalisation, grants etc.	
BL280	Provisions	
BL318	Derivatives, liabilities	
BL307	Long-term liabilities, participating interests domestic	
BL308	Long-term liabilities, participating interests foreign	
BL314	Long-term liabilities, debt securities	
BL320	Other long-term liabilities domestic: financial institutions	
BL326	Other long-term liabilities domestic, other	
BL333	Other long-term liabilities foreign	
BL377	Short-term liabilities participating interests domestic	
BL378	Short-term liabilities participating interests foreign	
BL380	Trade creditors domestic	
BL385	Trade creditors foreign	
BL390	Bank accounts domestic	
BL395	Bank accounts foreign	
BL405	Taxes, social insurance and grants	
BL407	Pensions, liabilities	
BL410	Other short-term liabilities domestic	
BL415	Other short-term liabilities foreign	

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Code table 3: Profit and Loss Account ³⁾

Code (key field in Profit & Loss import template)	Description
PL605	FTEs
PL447	Operating income domestic
PL446	Operating income foreign
PL450	Total operating income
PL455	Personnel costs
PL458	Depreciation intangible fixed assets
PL459	Depreciation tangible fixed assets
PL460	Total amount of depreciations
PL462	Other operating costs domestic
PL461	Other operating costs foreign
PL465	Total other operating costs
PL468	Balance reversals / impairments
PL470	Benefits on account of grants etc.
PL475	Operating result
PL492	Results of participating interests domestic
PL493	Results of participating interests foreign
PL496	Results derivatives
PL500	Interest income domestic
PL505	Interest income foreign
PL510	Interest expense domestic
PL515	Interest expense foreign
PL520	Other financial results domestic
PL525	Other financial results foreign
PL526	Total financial results
PL530	Exceptional income
PL535	Exceptional expenses
PL540	Result for taxes
PL545	Corporation tax
PL550	Result after taxes
PL555	Minority interest
PL560	Net result

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Code table 4: Movements accounts Balance sheet, assets

Column names	Description	Codes (see Balance sheet, assets table) and line number (question sequence)						
(key fields in the import template for the following codes)		BA005	BA009	BA006	BA027	BA032	BL266	Der (BA056 / BL318)
		Intangible fixed assets	Tangible fixed assets: Property	Tangible fixed assets: Other	Participating interests domestic	Participating interests foreign	Equity	Derivatives, Assets and Liabilities
GroupAndOther Associates	Category participating interest/Other parties				List box A	List box A	List box B	
DerivativesKind	Type							List box C
AssetsOpening	Opening balance assets							x
LiabilitiesOpening	Opening balance liabilities							x
BalanceOpening	Opening balance	x	x	x	x	x		
Depreciation	Depreciations	x	x	x				
IncomeOperating	Net result excl. non-operational results				x	x	x	
DividendDeclared	Declared dividend				x	x	x	
PremiumsReceived	Received							x
PremiumsPaid	Paid							x
Increase	Purchases/Increases	x	x	x	x	x	x	
Decrease	Book value of sales/Decreases	x	x	x	x	x	x	
ExchRateDifferences	Currency differences	x	x	x	x	x	x	
Revaluation	Revaluation	x	x	x	x	x	x	x
ChangesOther	Other changes	x	x	x	x	x	x	x
AssetsClosing	Closing balance assets							x
LiabilitiesClosing	Closing balance liabilities							x
BalanceClosing	Closing balance	x	x	x	x	x	x	
RevenueSales	Sales revenue	x	x	x	x	x		
RevenueRealEstate	Income from property		x					

List box A through C

Table A. Type of participating interest

Variables name	Type of participating interest BA027 and BA032 (Participating interests foreign)	
ParticipatingInterests	Category	Description
		Group Companies
		Other Participating Interests

Table B. Category shareholder

Variables name	Category shareholder BL266 (Total Equity)	
GroupAndOtherAssociates	Category	Description
		Foreign companies
		Other Shareholders

Table C. Type of derivative

Variables name	Derivatives DER (Derivatives, Assets and Liabilities)	
DerivativesKind	Category	Description
	OPT-W	Written options
	OPT-B	Bought options
	CDS-S	Seller credit default swaps
	CDS-B	Buyer credit default swaps
	FUT	Futures
	IRS	Interest rate swaps
	FRA	Forward rate agreements
	IRS-CC	Cross-currency interest rate swaps
	FEC	Forward foreign exchange contracts
	OFC	Other futures contracts