

Corporate Balance Sheets (Ustan) 1964-1986 Data Report 2022-18

Data available from 1964 to 1986

Metadata Version: USTAN 1964-1986 Data-Doc-v1

DOI: 10.12757/Bbk.Ustan.6486.01.01

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Abstract

We describe the research dataset “Corporate Balance Sheets (Ustan) 1964-1986” using a structured metadata schema.¹⁾ This document consists of two sections and the appendix. In the first section, we describe the general properties of the dataset as a whole, such as its scope and coverage and the methods of data collection and data appraisal. The second section looks at the variable level, providing an overview of the variables and tables with details on each variable. Appendix A looks at value level and provides code lists, ie information on the meaning of values for categorical variables. Appendix B provides a description on the structure of the balance sheet and Appendix C the structure of profit/loss calculation.

Keywords: Balance sheet data, Non-financial corporations, Refinancing business

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¹ The metadata scheme is derived from the “Data Documentation Initiative” (DDI, <http://www.ddialliance.org>).

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1 Dataset description

1.1 Overview and identification

Title of dataset

Corporate balance sheets 1964-1986

German title

Unternehmensbilanzen 1964-1986

Abbreviation

Ustan 1964-1986

Dataset abstract

The database of the Corporate Balance Sheets 1964-1986 comprises annual financial statements of non-financial corporations and is formed in the context of the refinancing business. In discharging her monetary policy duty the Deutsche Bundesbank grants refinancing loans to domestic credit institutions. But there are collaterals eligible for refinancing at the central bank required as a prerequisite, like book credits to domestic non-financial companies. In order to control the intrinsic value of the securities the annual financial statements of the non-financial companies have to be submitted to the Bundesbank where they serve as a fundament for credit rating.

The data flows into the Financial Statements Data Pool, which is the database used for regular statistical analyses of German companies' earnings and financing situation. Results are published in the Special Statistical Publication 5 and 6.

The Ustan 1964-1986 database can be used from 1964 to 1968 and from 1970 to 1986 for research purposes - unfortunately, 1969 is missing. Besides the balance sheet data, the profit and loss account and the asset history sheet (if any) additional information about the firm are available, like the branch of industry or the legal form.

Data ID (DOI)

10.12757/Bbk.Ustan.6486.01.01

1.2 Dataset scope and coverage

Legal framework

In the conduct of its monetary policy functions in the Eurosystem, the Deutsche Bundesbank provides refinancing and intraday credits to resident credit institutions. Credit institution can submit their credit claims against non-financial corporations as collaterals. Thereby corporations have to

be “central bank eligible”. In order to assess whether the eligibility requirements are met and the credit claim against a corporation can be accepted as collateral, the corporation is asked to submit the annual financial statements to the Bundesbank. Therefore, the use of data is mainly based on a private-law agreement, ie the data can only be used for purposes that are expressly mentioned in the letter sent out to the corporation and to which this corporation has given its consent.

Unit of analysis

Each line in the dataset corresponds to a balance sheet statement of a non-financial corporation.

Time periods

1964 until 1986 - unfortunately, 1969 is missing

Geographic coverage

Germany

Universe

Ustan 1964-1986 consists of financial statements of non-financial corporations which the Deutsche Bundesbank receives in the context of the refinancing business.

Research dataset

The research dataset Ustan 1964-1986 is based on original balance sheets that are submitted to the Deutsche Bundesbank in the context of the refinancing business. The Ustan data for 1964-1986 (DOI 10.12757/Bbk.Ustan.6486.01.01) includes only individual financial statements.

When using the dataset, please keep in mind the following specifics of the Ustan 1964-1986.

Currency:

The values are reported in Deutsche Mark (DM).

Zeros:

The value zero of a variable can indicate that no information about the variable has been submitted (missing value) or that the reported value was zero. Unfortunately, it is not possible to distinguish between these two cases.

Type of accounting:

The balance sheets are reported according to the German Commercial Code (HGB/Handelsgesetzbuch).

“U-boat phenomenon”:

Many firms appear only for a few years in the dataset. In order to assess the “central bank eligibility” the firms are asked to submit the financial statements for the last two years. Therefore, a long time-series can be observed only for a small part of firms.

Sampling:

Please note that non-financial corporations which balance sheets are included in the Ustan 1964-1986 are not randomly selected from the total population of companies. Whether the corporation is contained in the dataset depends on the decision of a resident credit institution to submit the credit claims against this corporation as collaterals. As the Deutsche Bundesbank accepts only credit claims against “central bank eligible” companies there will be a trend towards companies with good creditworthiness and low default probability. This is particularly true for large corporations. Nonetheless, small and medium-sized companies are also included in the dataset.

Profit and loss account:

The profit and loss account in the Ustan corresponds to the aggregate cost method (*Gesamtkostenverfahren*) as opposed to the cost of sales method (*Umsatzkostenverfahren*).

Economic sector:

The economic sector classification (awzw - an old Bundesbank classification of economic activities) in Ustan 1964-1986 changes over time. From about 1971 on table awzw (1971) holds, and from about 1981 on table awzw (1981) holds. The classification for economic sectors before 1971 is unrecorded.

Employment variable:

Ustan includes the employment variable AP34, however the reporting of employee numbers is provided voluntarily. The reported value can be the annual average number of employees or the number of employees at the end of the year. It is not known whether the reporting corporation reports the number of full-time or full-time equivalents employees.

1.3 Data collection

Data collection mode

Postal submission

Data collectors

Deutsche Bundesbank, Markets Department / Statistics Department

Collection frequency

Yearly

Sampling

Non-financial companies which submitted balance sheets to the Deutsche Bundesbank in the context of the refinancing business.

Response rate

The submission of the financial statement is a voluntary process for the companies.

1.4 Data appraisal

Quality checks

All submitted balance sheets are checked for correctness by the Deutsche Bundesbank. Correctness is assessed by various plausibility checks. If the correctness is in question, the company is contacted and asked for more information. If the reported data are incorrect, the reporter has to send a corrected version of the data.

Data editing

No data editing

1.5 Data accessibility

Research proposal conditions

A research proposal is checked for feasibility of the research project given the research data, i.e. the suitability of the data to answer the research questions raised by the proposal. The research project must be of public interest, that is without commercial goals.

Institutional access conditions

The researcher must be affiliated with a research institution that clearly has a scientific, noncommercial agenda.

Contact

Deutsche Bundesbank, Research Data and Service Centre (RDSC)

E-mail: fdsz-data@bundesbank.de

Homepage: <https://www.bundesbank.de/rdsc>

Deposit requirements

The researcher must sign a confidentiality agreement and a special contract between Deutsche Bundesbank and the research institution has to be set up. The RDSC must be informed about every document that is made available to the public that contains information derived from the provided data.

Citation requirements

For any study or other document which is made available to the public and contains information derived from the provided data, the researcher is obliged to properly cite the data source as:

Becker, T., E. Biewen, D. Hüwel, and S. Schultz (2022). Corporate Balance Sheets (Ustan) 1964-1986, Data Report 2022-18 – Metadata Version 1. Deutsche Bundesbank, Research Data and Service Centre.

2 Description of variables

2.1 Overview of variables

Name	Label
ANON_IDBBK	Anonymized ID
agj	Year
agm	Month
arecht	Legal form
awzw	Economic sector
abilart	Type of balance sheet
AP21	Total origin purchase price/production cost
AP22	Increase in tangible assets
AP23	Appreciation of tangible assets
AP24	Decrease in tangible assets
AP25	Depreciation of tangible assets
AP26	Cumulative depreciation
AP27	Write-downs of financial assets
AP28	Increase in financial assets
AP29	Turnover (unless shown in AP144)
AP30	Export revenue
AP32	Direct foreign participations
AP34	Number of employees
AP35	Rental of company buildings
AP36	Part of consolidated annual accounts
AP45	Cheques, cash at banks and in hand
AP46	Shares in affiliated companies (current assets)
AP47	Other securities
AP48	Bill holdings
AP49	Trade debtors
AP50	Value of work done but not invoiced
AP51	Amounts owed by affiliated companies
AP52	Amounts owed by companies
AP53	Amounts owed by partners
AP54	Other debtors and assets
AP55	Raw material and consumables
AP56	Work in progress
AP57	Finished goods and goods for resale
AP58	Payments on account for stocks
AP59	Total stocks
AP60	Prepayments and accrued income
AP61	Total amount of debtors and other assets becoming due and payable after more than one year
AP62	Current assets
AP63	Intangible assets
AP64	Properties
AP65	Plant and machinery

Name	Label
AP66	Other fixtures and fittings, tools and equipment
AP67	Payments on account and tangible assets
AP68	Total tangible assets
AP70	Shares in affiliated companies (fixed assets)
AP71	Lending to affiliated companies
AP72	Participating interest
AP73	Lending to companies
AP74	Lending to partners
AP75	Investments held as fixed assets
AP76	Other lending and financial assets
AP77	Total amount of debtors and other assets becoming due and payable after more than one year
AP78	Fixed assets
AP79	Subscribed capital unpaid and own shares hold
AP80	Amounts owed by and lended to partners/proprietors
AP81	Deferred item for deferred taxes
AP82	Goodwill
AP83	Formation expenses
AP84	Discount
AP85	Other adjustments to own funds
AP86	Amount not covered by own funds, excess indebtedness, negative capital
AP87	Adjustments to capital accounts
AP88	Balance sheet total
AP89	Recognised undisclosed reserves or other adjustments to own funds
AP90	Private assets not shown in balance sheet and excess of privat debt over privat assets
AP91	Provisions for pensions only disclosed in the notes including BilMoG
AP92	Equalization claims
AP93	Claims from equalization liabilities
AP94	Equalization liabilities
AP95	Liabilities arising from equalization claims and payment obligations
AP96	Liabilities arising from acceptances and promissory notes
AP97	Amounts owed to credit institutions
AP98	Trade creditors (short-term borrowed funds)
AP99	Payments received on account of orders
AP100	Amounts owed to affiliated companies
AP101	Amounts owed to companies
AP102	Amounts owed to partners (short-term borrowed funds)
AP104	Other short-term creditors
AP105	Provisions for taxation
AP106	Provisions for deferred taxes
AP107	Adjustments on current assets
AP108	Other short-term provisions
AP109	Profits or dividends proposed for distribution

Name	Label
AP110	Prepayments and deferred charges
AP111	Short-term borrowed funds
AP112	Liabilities arising from acceptance and promissory notes
AP113	Amounts owed to credit institutions
AP114	Trade creditors (long-term borrowed funds)
AP115	Payments received on account of orders
AP116	Amounts owed to affiliated companies
AP117	Amounts owed to companies
AP118	Amounts owed to partners (long-term borrowed funds)
AP119	Bonds (long-term borrowed funds)
AP120	Amounts owed to partners (with declaration of subordination)
AP121	Other long-term creditors
AP122	Amounts becoming due and payable after more than five years
AP123	Amounts secured by liens or similar rights
AP124	Pension accruals and similar obligations
AP125	Adjustments on tangible fixed assets
AP126	Other long-term provisions
AP127	Reserves subject to future taxation
AP128	Long-term borrowed funds
AP129	Capital account
AP130	Capital reserves
AP131	Earning reserves
AP133	Retained/Returned earnings brought forward
AP135	Reserves subject to future taxation (share of own funds)
AP137	Own funds
AP138	Contingent liabilities
AP139	Liabilities from the issue and negotiation of bills of exchange
AP140	Other financial obligations
AP141	Liabilities from rentals and leases
AP142	Liabilities arising from capital projects
AP143	Amounts accounted for by affiliated companies
AP144	Turnover
AP145	Change in the stocks of finished goods and work in progress
AP146	Work performed by the company for its own purposes and capitalised
AP147	Total output
AP148	Other operating income
AP149	Income from the release of reserves subject to future taxation
AP150	Own treasury shares or shares held
AP151	Charges for raw materials and consumables and for goods purchased
AP152	Charges for goods purchased
AP153	Gross profit/loss
AP154	Staff costs
AP156	Depreciation of tangible assets, intangible as held as fixed and formation expenses

Name	Label
AP157	Extraordinary depreciation and special depreciation
AP158	Write-downs of current assets
AP159	Operating taxes
AP160	Excise taxes (as far as known)
AP161	Charges for rentals and leases
AP162	Other operating charges
AP163	Additions to reserves subject to future taxation
AP164	Operating expenses or operating expenses relating to other periods
AP165	Operating profit/loss
AP166	Income from participating interests
AP167	Amounts from affiliated companies
AP168	Income from profit transfers
AP169	Charges from loss transfers
AP170	Income from participations
AP171	Interest, discount and similar income
AP172	Amounts from affiliated companies
AP173	Write-downs of financial assets and investments
AP174	Interest, discount and similar charges incl. write-downs of a discount
AP175	Amounts to affiliated companies
AP176	Non-operating result
AP177	Profit/loss on ordinary activities
AP178	Extraordinary income
AP179	Income from other securities and from financial investment assets
AP180	Extraordinary charges
AP182	Extraordinary profit/loss
AP183	Corporate profit/loss before taxes on income
AP184	Taxes on income and earnings or corporation tax and trade earnings tax
AP185	Taxes on earnings/trade not liable to earnings tax/less trade taxes (total)
AP186	Business tax (total)
AP188	Profit and loss transfer (subsidiary)
AP189	Net income/loss of the financial year
AP190	Profit/Loss brought forward from previous year
AP191	Withdrawals from capital reserve
AP192	Withdrawals from retained profits
AP193	Withdrawals from the difference deriving from the consolidation of capital
AP194	Loss accounted for by other shareholders
AP195	Transfers to retained profits
AP196	Additions to the difference deriving from the consolidation of capital
AP197	Profit due to other shareholders
AP198	Net income/loss shown in the balance sheet for the financial year
AP207	Amounts attributable to deliveries and services
AP208	Amounts attributable to deliveries and services
AP236	Acquisition and production costs of intangible assets
AP237	Additions to intangible fixed assets

Name	Label
AP238	Disposals of intangible fixed assets
AP240	Write-ups on intangible fixed assets
AP241	Write-downs on intangible fixed assets
AP242	Write-downs on intangible fixed assets for all fiscal years
AP243	Residual book value of intangible fixed assets
AP244	Residual book value of intangible fixed assets in the previous year
AP245	Transfers of property
AP246	Residual book value of property
AP247	Residual book value of property
AP250	Progress payments
AP252	Turnover
AP266	Acquisition costs of financial assets
AP267	Disposals of financial assets
AP268	Transfers of financial assets
AP269	Write-ups on the financial assets
AP270	Write-downs accumulated
AP271	Residual book value of the financial assets for the financial year
AP272	Residual book value of the financial assets in the previous year
AP286	Internally generated industrial rights and similar rights and assets
AP287	Excess of plan assets over post-employment benefit liability
AP288	In provisions for pensions absorbed assets
AP289	Interest and similar income from discounting
AP290	Interest and similar expenses from discounting
AP291	Extraordinary income (BilMoG)
AP292	Extraordinary expenses (BilMoG)
AP293	Income from changes of deferred taxes
AP294	Expenses from changes of deferred taxes
AP295	Research and development expenses

2.2 Details of variables

ANON_IDBBK: Anonymized ID

Notes	Anonymized identification number of the company
Available from – to	1964 – 1986
German title	Anonymisierte Unternehmenskennnummer
Source	Generated randomly
Type	string - 64 digits

agj: Year

Notes	Year of the balance sheet day, in the following format: YYYY
Available from – to	1964 – 1986
German title	Jahr des Bilanzstichtages im Format: YYYY

Source	Ustan	...
Type	numeric	

agm: Month

Notes	Month of the balance sheet day, in the following format: MM
Available from – to	1964 – 1986
German title	Monat des Bilanzstichtages im Format: MM
Source	Ustan
Type	numeric

arecht: Legal form

Notes	Legal form of the company - a code list is provided in Appendix A
Available from – to	1964 – 1986
German title	Rechtsform des Unternehmens
Source	Ustan
Type	numeric

awzw: Economic sector

Notes	Old Deutsche Bundesbank classification of economic activities (3 digits) - a code list is provided in Appendix A
Available from – to	1964 – 1986
German title	3-stelliger Wirtschaftszweig-Schlüssel (alt)
Source	Ustan
Type	string - 3 digits

abilart: Type of balance sheet

Notes	Type of balance sheet - 2: Commercial balance sheet
Available from – to	1964 – 1986
German title	Art des Jahresabschlusses
Source	Ustan
Type	numeric

AP21: Total origin purchase price/production cost

Notes	Total origin purchase price or production cost of tangible assets
Available from – to	1985 – 1986
German title	Anschaffungs- und Herstellungskosten der Sachanlagen am Beginn des Geschäftsjahres
Source	Ustan
Type	numeric

Dimensions In thousand DM

AP22: Increase in tangible assets

Notes Increase in tangible assets
 Available from – to 1985 – 1986
 German title Zugänge zu den Sachanlagen im Geschäftsjahr
 Source Ustan
 Type numeric
 Dimensions In thousand DM

AP23: Appreciation of tangible assets

Notes Appreciation of tangible assets
 Available from – to 1971 – 1986
 German title Zuschreibungen zu den Sachanlagen im Geschäftsjahr
 Source Ustan
 Type numeric
 Dimensions In thousand DM

AP24: Decrease in tangible assets

Notes Decrease in tangible assets
 Available from – to 1971 – 1986
 German title Abgänge bei den Sachanlagen im Geschäftsjahr
 Source Ustan
 Type numeric
 Dimensions In thousand DM

AP25: Depreciation of tangible assets

Notes Depreciation of tangible assets
 Available from – to 1985 – 1986
 German title Abschreibungen auf Sachanlagen im Geschäftsjahr
 Source Ustan
 Type numeric
 Dimensions In thousand DM

AP26: Cumulative depreciation

Notes Cumulative depreciation for all financial years
 Available from – to 1985 – 1986
 German title Abschreibungen auf Sachanlagen kumuliert für alle Geschäftsjahre
 Source Ustan

...

Type	numeric	...
Dimensions	In thousand DM	

AP27: Write-downs of financial assets

Notes	Write-downs of financial assets
Available from – to	1985 – 1986
German title	Abschreibungen auf Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP28: Increase in financial assets

Notes	Increase in financial assets
Available from – to	1985 – 1986
German title	Zugänge zu den Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP29: Turnover (unless shown in AP144)

Notes	Turnover (unless shown in AP144)
Available from – to	1964 – 1986
German title	Umsatz im Geschäftsjahr, soweit nicht in der GuV ausgewiesen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP30: Export revenue

Notes	Export revenue
Available from – to	NANA
German title	Exportumsatz
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP32: Direct foreign participations

Notes	Direct foreign participations
Available from – to	NANA
German title	Direkte ausländische Beteiligungen am Kapital

...

Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP34: Number of employees

Notes	Number of employees. The employee number is provided voluntarily. The reported value can be the annual average number of employees or the number of employees at the end of the year. It is not known whether the reporting corporation reports the number of full-time or full-time equivalents employees.
Available from – to	1964 – 1986
German title	Beschäftigtenzahl
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP35: Rental of company buildings

Notes	Are operating plants, premises or production facilities predominated rented or leased: 1 if yes
Available from – to	1971 – 1986
German title	Betriebe, Räume oder Produktionsanlagen überwiegend gemietet etc.
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP36: Part of consolidated annual accounts

Notes	Annual accounts included in consolidated annual accounts of a domestic company. 1 (yes) if the corresponding individual financial statement is part of a group account, 2 (yes): part of a subgroup account.
Available from – to	1964 – 1986
German title	Jahresabschluss als Teil eines Konzernabschlusses
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP45: Cheques, cash at banks and in hand

Notes	Cheques, cash at banks and in hand - banks including the Bundesbank
Available from – to	1964 – 1986
German title	Schecks, Kassenbestand, Bundesbank- und Postgiroguthaben, Guthaben bei Kreditinstituten
Source	Ustan

Type	numeric	...
Dimensions	In thousand DM	

AP46: Shares in affiliated companies (current assets)

Notes	Shares in affiliated companies (current assets), eg with intention to sell them, etc.
Available from – to	1986 – 1986
German title	Anteile an verbundenen Unternehmen (Umlaufvermögen)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP47: Other securities

Notes	Other securities
Available from – to	1964 – 1986
German title	Sonstige Wertpapiere (ohne eigene Anteile, Wertpapiere des Anlagevermögens, Beteiligungen und sonstige Finanzanlagen)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP48: Bill holdings

Notes	Bill holdings, unless included in item AP49
Available from – to	1971 – 1986
German title	Besitzwechsel
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP49: Trade debtors

Notes	Trade debtors
Available from – to	1971 – 1986
German title	Forderungen aus Lieferungen und Leistungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP50: Value of work done but not invoiced

Notes	Value of work done but not invoiced, unless included in item AP56	...
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Available from – to	1971 – 1986
German title	Nicht abgerechnete Leistungen, soweit nicht in AP56 enthalten
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP51: Amounts owed by affiliated companies

Notes	Amounts owed by affiliated companies
Available from – to	1985 – 1986
German title	Forderungen gegen verbundene Unternehmen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP52: Amounts owed by companies

Notes	Amounts owed by companies (company with which the company is linked)
Available from – to	1985 – 1986
German title	Forderungen gegen Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP53: Amounts owed by partners

Notes	Amounts owed by partners, unless deductible from own funds
Available from – to	1985 – 1986
German title	Forderungen gegen Gesellschafter, soweit nicht vom Eigenkapital abzusetzen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP54: Other debtors and assets

Notes	Other debtors and assets
Available from – to	1964 – 1986
German title	Sonstige Forderungen und Vermögensgegenstände
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP55: Raw material and consumables

Notes	Raw material and consumables
Available from – to	1971 – 1986
German title	Roh-, Hilfs- und Betriebsstoffe
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP56: Work in progress

Notes	Work in progress
Available from – to	1971 – 1986
German title	Unfertige Erzeugnisse, unfertige Leistungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP57: Finished goods and goods for resale

Notes	Finished goods and goods for resale
Available from – to	1971 – 1986
German title	Fertige Erzeugnisse und Waren
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP58: Payments on account for stocks

Notes	Payments on account for stocks
Available from – to	1971 – 1986
German title	Geleistete Anzahlungen auf Vorräte
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP59: Total stocks

Notes	Total stocks: $AP59 = AP55 + AP56 + AP57 + AP58$
Available from – to	1964 – 1986
German title	Vorräte (Summe)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP60: Prepayments and accrued income

Notes	Prepayments and accrued income, excluding discount
Available from – to	1964 – 1986
German title	Rechnungsabgrenzungsposten (ohne Disagio)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP61: Total amount of debtors and other assets becoming due and payable after more than one year

Notes	Total amount of debtors and other assets becoming due and payable after more than one year. Values are transferred with "-" from current assets to fixed assets into AP77, where they appear with "+".
Available from – to	1985 – 1986
German title	Gesamtbetrag der Forderungen und sonstigen Vermögensgegenständen mit Restlaufzeit von mehr als 1 Jahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP62: Current assets

Notes	Current assets: $AP62 = AP45 + AP46 + AP47 + AP48 + AP49 + AP50 + AP51 + AP52 + AP53 + AP54 + AP59 + AP60 + AP61$
Available from – to	1964 – 1986
German title	Umlaufvermögen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP63: Intangible assets

Notes	Intangible assets, eg concessions, patents, licences, etc. (excluding goodwill)
Available from – to	1971 – 1986
German title	Immaterielle Vermögensgegenstände, z.B. Konzessionen, Patente, Lizenzen u.a. (ohne Geschäfts- oder Firmenwert)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

...

AP64: Properties

Notes	Properties, eg land, rights equal to real property and buildings (including building on 3rd party land)
Available from – to	1971 – 1986
German title	Grundstücke, grundstücksgleiche Rechte und Bauten einschließlich der Bauten auf fremden Grundstücken
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP65: Plant and machinery

Notes	Plant and machinery
Available from – to	1964 – 1986
German title	Technische Anlagen und Maschinen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP66: Other fixtures and fittings, tools and equipment

Notes	Other fixtures and fittings, tools and equipment
Available from – to	1985 – 1986
German title	Andere Anlagen, Betriebs- und Geschäftsausstattung
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP67: Payments on account and tangible assets

Notes	Tangible assets in course of construction
Available from – to	1971 – 1986
German title	Geleistete Anzahlungen und Anlagen im Bau
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP68: Total tangible assets

Notes	Total tangible assets: $AP68 = AP64 + AP65 + AP66 + AP67$
Available from – to	1964 – 1986
German title	Sachanlagen (Summe)
Source	Ustan

...

Type	numeric
Dimensions	In thousand DM

AP70: Shares in affiliated companies (fixed assets)

Notes	Shares in affiliated companies (fixed assets)
Available from – to	1985 – 1986
German title	Anteile an verbundenen Unternehmen (Anlagevermögen)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP71: Lending to affiliated companies

Notes	Lending to affiliated companies
Available from – to	1985 – 1986
German title	Ausleihungen an verbundene Unternehmen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP72: Participating interest

Notes	Participating interest
Available from – to	1964 – 1986
German title	Beteiligungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP73: Lending to companies

Notes	Lending to companies
Available from – to	1985 – 1986
German title	Ausleihungen an Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP74: Lending to partners

Notes	Lending to partners, unless deductible from own funds
Available from – to	1985 – 1986

German title	Ausleihungen an Gesellschafter, soweit nicht vom Eigenkapital abzusetzen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP75: Investments held as fixed assets

Notes	Investments held as fixed assets
Available from – to	1971 – 1986
German title	Wertpapiere des Anlagevermögens
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP76: Other lending and financial assets

Notes	Other lending and financial assets
Available from – to	1964 – 1986
German title	Sonstige Ausleihungen und Finanzanlagen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP77: Total amount of debtors and other assets becoming due and payable after more than one year

Notes	Total amount of debtors and other assets becoming due and payable after more than one year
Available from – to	1985 – 1986
German title	Gesamtbetrag der Forderungen und sonstigen Vermögensgegenstände mit von mehr als 1 Jahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP78: Fixed assets

Notes	Fixed assets: $AP78 = AP63 + AP68 + AP70 + AP71 + AP72 + AP73 + AP74 + AP75 + AP76 + AP77 + AP92 + AP93$
Available from – to	1964 – 1986
German title	Anlagevermögen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP79: Subscribed capital unpaid and own shares hold

Notes	Subscribed capital unpaid and own shares hold
Available from – to	1985 – 1986
German title	Ausstehende Einlagen und eigene Aktien bzw. Anteile im Bestand
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP80: Amounts owed by and lend to partners/proprietors

Notes	Amounts owed by and lend to partners/proprietors, if deductible from own funds
Available from – to	1985 – 1986
German title	Forderungen, Ausleihungen und Darlehen an Gesellschafter, soweit vom Eigenkapital abzusetzen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP81: Deferred item for deferred taxes

Notes	Deferred item for deferred taxes
Available from – to	NANA
German title	Abgrenzungsposten fuer latente Steuern
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP82: Goodwill

Notes	Goodwill, including added value for merger
Available from – to	1985 – 1986
German title	Geschäfts- oder Firmenwert
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP83: Formation expenses

Notes	Formation expenses
Available from – to	1986 – 1986
German title	Aufwendungen für Ingangsetzung und Erweiterung des Geschäftsbetriebs
Source	Ustan
Type	numeric

Dimensions In thousand DM

AP84: Discount

Notes	Discount
Available from – to	1985 – 1986
German title	Disagio, Damnum
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP85: Other adjustments to own funds

Notes	Other adjustments to own funds
Available from – to	1964 – 1986
German title	Übrige Berichtigungsposten zum Eigenkapital (Summe)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP86: Amount not covered by own funds, excess indebtedness, negative capital

Notes	Amount not covered by own funds, excess indebtedness, negative capital
Available from – to	1971 – 1986
German title	Nicht durch Eigenkapital gedeckter Fehlbetrag, Überschuldung, Minuskapital
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP87: Adjustments to capital accounts

Notes	Adjustments to capital accounts
Available from – to	1964 – 1986
German title	Berichtigungen zum Eigenkapital
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP88: Balance sheet total

Notes	Balance sheet total: sum of the current assets, fixed assets and adjustment to capital accounts $AP88 = AP62 + AP78 + AP87$
Available from – to	1964 – 1986

German title	Bilanzsumme
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP89: Recognised undisclosed reserves or other adjustments to own funds

Notes	Recognised undisclosed reserves have a positive (+) effect, while the other adjustment to own funds take a negative value (-) within this variable
Available from – to	1976 – 1986
German title	Anerkannte stille Reserven bzw. übrige Berichtigungen zum Eigenkapital
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP90: Private assets not shown in balance sheet and excess of privat debt over privat assets

Notes	Private assets not shown in balance sheet have a positive effect (+), while the excess of privat debt over privat assets take a negative value (-) within this variable
Available from – to	1973 – 1986
German title	Nicht bilanziertes nachgewiesenes Privatvermögen bzw. Schuldenüberhang aus Privatvermögen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP91: Provisions for pensions only disclosed in the notes including BilMoG

Notes	Provisions for pensions only disclosed in the notes including BilMoG
Available from – to	1986 – 1986
German title	Nicht passivierte Rückstellungen für Pensionen und ähnliche Verpflichtungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP92: Equalization claims

Notes	Equalization claims
Available from – to	NANA
German title	Ausgleichsforderungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP93: Claims from equalization liabilities

Notes	Claims from equalization liabilities
Available from – to	NANA
German title	Forderungen aus Ausgleichsverbindlichkeiten
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP94: Equalization liabilities

Notes	Equalization liabilities
Available from – to	NANA
German title	Ausgleichsverbindlichkeiten
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP95: Liabilities arising from equalization claims and payment obligations

Notes	Liabilities arising from equalization claims and payment obligations
Available from – to	NANA
German title	Verbindlichkeiten aus Ausgleichsforderungen u. Einzahlungsverpflichtungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP96: Liabilities arising from acceptances and promissory notes

Notes	Liabilities arising from acceptances and promissory notes
Available from – to	1971 – 1986
German title	Verbindlichkeiten aus Akzepten und eigenen Wechseln
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP97: Amounts owed to credit institutions

Notes	Amounts owed to credit institutions
Available from – to	1964 – 1986
German title	Verbindlichkeiten gegenüber Kreditinstituten
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP98: Trade creditors (short-term borrowed funds)

Notes	Trade creditors (short-term borrowed funds)
Available from – to	1971 – 1986
German title	Verbindlichkeiten aus Lieferungen und Leistungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP99: Payments received on account of orders

Notes	Payments received on account of orders
Available from – to	1971 – 1986
German title	Erhaltene Anzahlungen auf Bestellungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP100: Amounts owed to affiliated companies

Notes	Amounts owed to affiliated companies
Available from – to	1985 – 1986
German title	Verbindlichkeiten gegenüber verbundenen Unternehmen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP101: Amounts owed to companies

Notes	Amounts owed to companies with which the company is linked
Available from – to	1985 – 1986
German title	Verbindlichkeiten gegenüber Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP102: Amounts owed to partners (short-term borrowed funds)

Notes	Amounts owed to partners (short-term borrowed funds), unless included in the capital account (item AP129)
Available from – to	1985 – 1986
German title	Verbindlichkeiten gegenüber Gesellschaftern, soweit nicht dem Eigenkapital zuzurechnen
Source	Ustan
Type	numeric

Dimensions In thousand DM

AP104: Other short-term creditors

Notes	Other short-term creditors
Available from – to	1964 – 1986
German title	Sonstige kurzfristige Verbindlichkeiten
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP105: Provisions for taxation

Notes	Provisions for taxation
Available from – to	1985 – 1986
German title	Steuerrückstellungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP106: Provisions for deferred taxes

Notes	Provisions for deferred taxes
Available from – to	1985 – 1986
German title	Rückstellungen für latente Steuern
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP107: Adjustments on current assets

Notes	Adjustments on current assets, especially for partnerships
Available from – to	1971 – 1986
German title	Wertberichtigungen auf Umlaufvermögen (insbesondere bei Personengesellschaften)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP108: Other short-term provisions

Notes	Other short-term provisions
Available from – to	1964 – 1986
German title	Sonstige kurzfristige Rückstellungen

Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP109: Profits or dividends proposed for distribution

Notes	Profits or dividends proposed for distribution
Available from – to	1971 – 1986
German title	Zur Verteilung vorgeschlagener Gewinn bzw. Dividende
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP110: Prepayments and deferred charges

Notes	Prepayments and deferred charges
Available from – to	1964 – 1986
German title	Rechnungsabgrenzungsposten
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP111: Short-term borrowed funds

Notes	Short-term borrowed funds
Available from – to	1964 – 1986
German title	Kurzfristiges Fremdkapital
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP112: Liabilities arising from acceptance and promissory notes

Notes	Liabilities arising from acceptance and promissory notes
Available from – to	1985 – 1986
German title	Verbindlichkeiten aus Akzepten und eigenen Wechseln
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP113: Amounts owed to credit institutions

Notes	Amounts owed to credit institutions
Available from – to	1964 – 1986

German title	Verbindlichkeiten gegenüber Kreditinstituten
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP114: Trade creditors (long-term borrowed funds)

Notes	Trade creditors (long-term borrowed funds)
Available from – to	1985 – 1986
German title	Verbindlichkeiten aus Lieferungen und Leistungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP115: Payments received on account of orders

Notes	Payments received on account of orders
Available from – to	1986 – 1986
German title	Erhaltene Anzahlungen auf Bestellungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP116: Amounts owed to affiliated companies

Notes	Amounts owed to affiliated companies
Available from – to	1985 – 1986
German title	Verbindlichkeiten gegenüber verbundenen Unternehmen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP117: Amounts owed to companies

Notes	Amounts owed to companies with which the company is linked
Available from – to	1985 – 1986
German title	Verbindlichkeiten gegenüber Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP118: Amounts owed to partners (long-term borrowed funds)

Notes	Amounts owed to partners (long-term borrowed funds), unless included in the capital account (item AP129)
Available from – to	1971 – 1986
German title	Verbindlichkeiten gegenüber Gesellschaftern, soweit nicht dem Eigenkapital - Position 129 - zuzurechnen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP119: Bonds (long-term borrowed funds)

Notes	Bonds (long-term borrowed funds)
Available from – to	1986 – 1986
German title	Anleihen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP120: Amounts owed to partners (with declaration of subordination)

Notes	Amounts owed to partners (with declaration of subordination)
Available from – to	NANA
German title	Verbindlichkeiten gegenüber Gesellschaftern mit Rangrücktrittserklärung
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP121: Other long-term creditors

Notes	Other long-term creditors
Available from – to	1964 – 1986
German title	Sonstige langfristige Verbindlichkeiten (Summe)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP122: Amounts becoming due and payable after more than five years

Notes	Amounts becoming due and payable after more than five years, of items AP94, AP95 and AP112 to AP121
Available from – to	1985 – 1986
German title	Beträge von AP94, AP95 und AP112 bis AP121 welche eine Restlaufzeit von mehr als 5 Jahren haben
Source	Ustan

Type	numeric
Dimensions	In thousand DM

AP123: Amounts secured by liens or similar rights

Notes	Amounts secured by liens or similar rights, of items AP96 to AP104 and AP112 to AP121
Available from – to	1971 – 1986
German title	Beträge von AP96 bis AP104 und AP112 bis AP121, welche durch Pfandrechte oder ähnliche Rechte gesichert sind
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP124: Pension accruals and similar obligations

Notes	Pension accruals and similar obligations
Available from – to	1971 – 1986
German title	Rückstellungen für Pensionen und ähnliche Verpflichtungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP125: Adjustments on tangible fixed assets

Notes	Adjustments on tangible fixed assets, especially for partnerships
Available from – to	1964 – 1986
German title	Wertberichtigungen auf Sachanlagevermögen (insbesondere bei Personengesellschaften)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP126: Other long-term provisions

Notes	Other long-term provisions
Available from – to	1971 – 1986
German title	Sonstige langfristige Rückstellungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

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AP127: Reserves subject to future taxation

Notes	Reserves subject to future taxation, including shares of borrowed funds
Available from – to	1964 – 1986
German title	Sonderposten mit Rücklageanteil (Fremdkapitalanteil)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP128: Long-term borrowed funds

Notes	Long-term borrowed funds
Available from – to	1964 – 1986
German title	Langfristiges Fremdkapital
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP129: Capital account

Notes	Capital account, including proprietors' loans to be included in capital account
Available from – to	1964 – 1986
German title	Gezeichnetes Kapital bzw. Kapitalkonto (einschließlich dem Eigenkapital zuzurechnender Gesellschafterdarlehen)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP130: Capital reserves

Notes	Capital reserves, eg share premium, paid-in surplus, etc.
Available from – to	1985 – 1986
German title	Kapitalrücklage
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP131: Earning reserves

Notes	Profit transferred to reserves
Available from – to	1964 – 1986
German title	Gewinnrücklagen
Source	Ustan

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Type	numeric	...
Dimensions	In thousand DM	

AP133: Retained/Returned earnings brought forward

Notes	The retained earnings have a positive (+) effect, while the returned earnings take a negative value (-) within this variable	
Available from – to	1964 – 1986	
German title	Gewinnvortrag bzw. nicht zur Verteilung bestimmter Gewinn oder Verlustvortrag bzw. Jahresfehlbetrag	
Source	Ustan	
Type	numeric	
Dimensions	In thousand DM	

AP135: Reserves subject to future taxation (share of own funds)

Notes	Reserves subject to future taxation (share of own funds)	
Available from – to	1964 – 1986	
German title	Sonderposten mit Rücklageanteil (Eigenkapitalanteil)	
Source	Ustan	
Type	numeric	
Dimensions	In thousand DM	

AP137: Own funds

Notes	Own funds	
Available from – to	1964 – 1986	
German title	Eigenkapital	
Source	Ustan	
Type	numeric	
Dimensions	In thousand DM	

AP138: Contingent liabilities

Notes	Contingent liabilities	
Available from – to	1971 – 1986	
German title	Haftungsverhältnisse (Eventualverbindlichkeiten)	
Source	Ustan	
Type	numeric	
Dimensions	In thousand DM	

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AP139: Liabilities from the issue and negotiation of bills of exchange

Notes	Liabilities from the issue and negotiation of bills of exchange, of item AP138
Available from – to	1971 – 1986
German title	Darunter: Verbindlichkeiten aus der Begebung und Übertragung von Wechseln
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP140: Other financial obligations

Notes	Other financial obligations , if not shown in the balance sheet
Available from – to	1986 – 1986
German title	Sonstige finanzielle Verpflichtungen, die nicht in der Bilanz erscheinen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP141: Liabilites from rentals and leases

Notes	Liabilites from rentals and leases, of item AP140
Available from – to	1986 – 1986
German title	Verpflichtungen aus Miet- und Leasingverträgen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP142: Liabilities arising from capital projects

Notes	Liabilities arising from capital projects, of item AP140
Available from – to	1986 – 1986
German title	Verpflichtungen aus Investitionsvorhaben
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP143: Amounts accounted for by affiliated companies

Notes	Amounts accounted for by affiliated companies, of item AP138 and AP140
Available from – to	1986 – 1986

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German title	Beträge von AP138 und AP140, welche auf verbundene Unternehmen entfallen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP144: Turnover

Notes	Turnover, excluding value-added tax and after deduction of sales rebates, etc.
Available from – to	1964 – 1986
German title	Umsatzerlöse (ohne Mehrwertsteuer und nach Abzug der Erlösschmälerungen)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP145: Change in the stocks of finished goods and work in progress

Notes	Change in the stocks of finished goods and work in progress, if appropriate, value can be negative (-)
Available from – to	1964 – 1986
German title	Erhöhung oder Verminderung des Bestands an fertigen und unfertigen Erzeugnissen (bei reinen Handelsbetrieben nicht ausfüllen)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP146: Work performed by the company for its own purposes and capitalised

Notes	Work performed by the company for its own purposes and capitalised
Available from – to	1964 – 1986
German title	Andere aktivierte Eigenleistungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP147: Total output

Notes	Total output, if appropriate, value can be negative (-) $AP147 = AP144 + AP145 + AP147$
Available from – to	1964 – 1986
German title	Gesamtleistung
Source	Ustan
Type	numeric

Dimensions	In thousand DM
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AP148: Other operating income

Notes	Other operating income
Available from – to	1964 – 1986
German title	Sonstige betriebliche Erträge
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP149: Income from the release of reserves subject to future taxation

Notes	Income from the release of reserves subject to future taxation, of item AP155
Available from – to	1985 – 1986
German title	Erträge aus der Auflösung des Sonderpostens mit Rücklageanteil
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP150: Own treasury shares or shares held

Notes	Own treasury shares or shares held
Available from – to	NANA
German title	Eigene Aktien bzw. Anteile im Bestand
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP151: Charges for raw materials and consumables and for goods purchased

Notes	Charges for raw materials and consumables and for goods purchased
Available from – to	1964 – 1986
German title	Aufwendungen für Roh-, Hilfs- und Betriebsstoffe und für bezogene Waren (Materialaufwand, Wareneinsatz), einschließlich Nebenkosten und Anschaffungspreisminderungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP152: Charges for goods purchased

Notes	Charges for goods purchased
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Available from – to	1985 – 1986
German title	Aufwendungen für bezogene Leistungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP153: Gross profit/loss

Notes	Gross profit/loss , if appropriate, value can be negative (-) AP153 = AP147 + AP148 - AP151 - AP152
Available from – to	1964 – 1986
German title	Rohergebnis
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP154: Staff costs

Notes	Staff costs
Available from – to	1964 – 1986
German title	Personalaufwand
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP156: Depreciation of tangible assets, intangible as held as fixed and formation expenses

Notes	Depreciation of tangible assets, intangible as held as fixed and formation expenses
Available from – to	1964 – 1986
German title	Abschreibungen auf Sachanlagen und immaterielle Vermögensgegenstände des Anlagevermögens sowie auf aktivierte Aufwendungen für die Ingangsetzung und Erweiterung des Geschäftsbetriebes
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP157: Extraordinary depreciation and special depreciation

Notes	Extraordinary depreciation and special depreciation, of item AP156
Available from – to	1971 – 1986
German title	Darunter: ausserplanmässige Abschreibungen und Sonderabschreibungen
Source	Ustan
Type	numeric

Dimensions In thousand DM

AP158: Write-downs of current assets

Notes Write-downs of current assets, unless included in item AP173
 Available from – to 1971 – 1986
 German title Abschreibungen auf das Umlaufvermögen, soweit nicht in AP173 enthalten
 Source Ustan
 Type numeric
 Dimensions In thousand DM

AP159: Operating taxes

Notes Operating taxes, excluding trade earnings tax
 Available from – to 1964 – 1986
 German title Betriebssteuern (ohne Gewerbeertragsteuer)
 Source Ustan
 Type numeric
 Dimensions In thousand DM

AP160: Excise taxes (as far as known)

Notes Excise taxes (as far as known), of item AP159
 Available from – to 1986 – 1986
 German title Verbrauchsteuern (soweit bekannt)
 Source Ustan
 Type numeric
 Dimensions In thousand DM

AP161: Charges for rentals and leases

Notes Charges for rentals and leases
 Available from – to 1971 – 1986
 German title Miet- und Pacht aufwendungen
 Source Ustan
 Type numeric
 Dimensions In thousand DM

AP162: Other operating charges

Notes Other operating charges
 Available from – to 1964 – 1986
 German title Sonstige betriebliche Aufwendungen

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Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP163: Additions to reserves subject to future taxation

Notes	Additions to reserves subject to future taxation, of item AP164
Available from – to	1985 – 1986
German title	Darunter: Einstellungen in den Sonderposten mit Rücklageanteil
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP164: Operating expenses or operating expenses relating to other periods

Notes	Operating expenses or operating expenses relating to other periods
Available from – to	NANA
German title	Betriebs- und/oder periodenfremde betriebliche Aufwendungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP165: Operating profit/loss

Notes	Operating profit/loss, if appropriate, value can be negative (-) AP165 = AP153 - AP154 - AP156 - AP158 - AP159 - AP161 - AP162
Available from – to	1964 – 1986
German title	Betriebsergebnis
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP166: Income from participating interests

Notes	Income from participating interests
Available from – to	1971 – 1986
German title	Erträge aus Beteiligungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP167: Amounts from affiliated companies

Notes	Amounts from affiliated companies, of item AP166
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Available from – to	1985 – 1986
German title	Beträge von AP166, welche aus verbundenen Unternehmen stammen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP168: Income from profit transfers

Notes	Income from profit transfers
Available from – to	1985 – 1986
German title	Erträge aus Gewinnübernahmen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP169: Charges from loss transfers

Notes	Charges from loss transfers
Available from – to	1971 – 1986
German title	Aufwendungen aus Verlustübernahmen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP170: Income from participations

Notes	Income from participations, if appropriate, value can be negative (-) AP170 = AP166 + AP168 - AP169
Available from – to	1971 – 1986
German title	Beteiligungsergebnis
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP171: Interest, discount and similar income

Notes	Interest, discount and similar income
Available from – to	1971 – 1986
German title	Zins-, Diskont- und ähnliche Erträge (einschließlich Erträge aus Wertpapieren und Ausleihungen des Finanzanlagevermögens)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP172: Amounts from affiliated companies

Notes	Amounts from affiliated companies, of item AP171
Available from – to	1985 – 1986
German title	Darunter: aus verbundenen Unternehmen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP173: Write-downs of financial assets and investments

Notes	Write-downs of financial assets and investments held as current assets
Available from – to	1985 – 1986
German title	Abschreibungen auf Finanzanlagen und auf Wertpapiere des Umlaufvermögens
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP174: Interest, discount and similiar charges incl. write-downs of a discount

Notes	Interest, discount and similiar charges including write-downs of a discount
Available from – to	1971 – 1986
German title	Zins-, Diskont- und ähnliche Aufwendungen (einschließlich Abschreibungen auf ein Disagio)
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP175: Amounts to affiliated companies

Notes	Amounts to affiliated companies, of item AP174
Available from – to	1985 – 1986
German title	Beträge von AP174, welche an verbundene Unternehmen gerichtet sind
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP176: Non-operating result

Notes	Non-operating result, if appropriate, value can be negative (-) $AP76 = AP171 - AP173 - AP174$
Available from – to	1971 – 1986
German title	Finanzergebnis
Source	Ustan

Type numeric
Dimensions In thousand DM

AP177: Profit/loss on ordinary activities

Notes Profit/loss on ordinary activities, if appropriate, value can be negative (-)
AP177 = AP165 + AP170 + AP176
Available from – to 1964 – 1986
German title Ergebnis der gewöhnlichen Geschäftstätigkeit
Source Ustan
Type numeric
Dimensions In thousand DM

AP178: Extraordinary income

Notes Extraordinary income
Available from – to 1985 – 1986
German title Außerordentliche Erträge
Source Ustan
Type numeric
Dimensions In thousand DM

AP179: Income from other securities and from financial investment assets

Notes Income from other securities and from financial investment assets, of item
AP171
Available from – to NANA
German title Erträge aus anderen Wertpapieren und Ausleihungen des Finanzanlagever-
mögens
Source Ustan
Type numeric
Dimensions In thousand DM

AP180: Extraordinary charges

Notes Extraordinary charges
Available from – to 1985 – 1986
German title Außerordentliche Aufwendungen
Source Ustan
Type numeric
Dimensions In thousand DM

AP182: Extraordinary profit/loss

Notes	Extraordinary profit/loss, if appropriate, value can be negative (-) $AP182 = AP178 - AP180$
Available from – to	1985 – 1986
German title	Außerordentliches Ergebnis
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP183: Corporate profit/loss before taxes on income

Notes	Corporate profit/loss before taxes on income, if appropriate, value can be negative (-) $AP183 = AP177 + AP182$
Available from – to	1964 – 1986
German title	Unternehmensergebnis vor Gewinnsteuern
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP184: Taxes on income and earnings or corporation tax and trade earnings tax

Notes	Taxes on income and earnings or corporation tax and trade earnings tax, if the company has to pay corporate income tax
Available from – to	1964 – 1986
German title	Steuern vom Einkommen und Ertrag
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP185: Taxes on earnings/trade not liable to earnings tax/less trade taxes (total)

Notes	Taxes on earnings/trade not liable to earnings tax/less trade taxes (total), if the company does not have to pay corporate income tax
Available from – to	1985 – 1986
German title	Bei nicht Körperschaftsteuerpflichtigen Unternehmen: Steuern vom Ertrag bzw. Gewerbeertragsteuer
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP186: Business tax (total)

Notes	Business tax (total), if the company does not have to pay corporate income tax and if AP185 is not shown separately
Available from – to	1971 – 1986

German title	Bei nicht körperschaftsteuerpflichtigen Unternehmen: Gewerbesteuern (insgesamt), wenn die Gewerbeertragsteuer nicht getrennt ausgewiesen wird
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP188: Profit and loss transfer (subsidiary)

Notes	Profit and loss transfer (subsidiary), if appropriate, value can be negative (-)
Available from – to	1985 – 1986
German title	Verlust- bzw. Gewinnabführung
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP189: Net income/loss of the financial year

Notes	Net income/loss of the financial year, if appropriate, value can be negative (-)
Available from – to	1964 – 1986
German title	Jahresüberschuss/-fehlbetrag
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP190: Profit/Loss brought forward from previous year

Notes	Profit/Loss brought forward from previous year, if appropriate, value can be negative (-) $AP189 = AP165 + AP166 + AP168 - AP169 + AP171 - AP173 - AP174 + AP178 - AP180 - AP184 - AP185 - AP186 + AP188$
Available from – to	1971 – 1986
German title	Gewinnvortrag oder Verlustvortrag aus dem Vorjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP191: Withdrawals from capital reserve

Notes	Withdrawals from capital reserve
Available from – to	1986 – 1986
German title	Entnahmen aus der Kapitalrücklage
Source	Ustan
Type	numeric

Dimensions In thousand DM

AP192: Withdrawals from retained profits

Notes	Withdrawals from retained profits
Available from – to	1964 – 1986
German title	Entnahmen aus Gewinnrücklagen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP193: Withdrawals from the difference deriving from the consolidation of capital

Notes	Withdrawals from the difference deriving from the consolidation of capital
Available from – to	NANA
German title	Entnahmen aus dem Unterschiedsbetrag aus der Kapitalkonsolidierung...
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP194: Loss accounted for by other shareholders

Notes	Loss accounted for by other shareholders
Available from – to	1986 – 1986
German title	Auf andere Gesellschafter entfallender Verlust
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP195: Transfers to retained profits

Notes	Transfers to retained profits
Available from – to	1964 – 1986
German title	Einstellungen in Gewinnrücklagen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP196: Additions to the difference deriving from the consolidation of capital

Notes	Additions to the difference deriving from the consolidation of capital
Available from – to	NANA
German title	Einstellungen in den Unterschiedsbetrag aus der Kapitalkonsolidierung...

Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP197: Profit due to other shareholders

Notes	Profit due to other shareholders
Available from – to	1986 – 1986
German title	Anderen Gesellschaftern zustehender Gewinn
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP198: Net income/loss shown in the balance sheet for the financial year

Notes	Net income/loss shown in the balance sheet for the financial year, if appropriate, value can be negative (-) $AP198 = AP189 + AP190 + AP191 + AP192 + AP193 + AP194 - AP195 - AP196 - AP197$
Available from – to	1964 – 1986
German title	Bilanzgewinn/Bilanzverlust
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP207: Amounts attributable to deliveries and services

Notes	Amounts attributable to deliveries and services
Available from – to	NANA
German title	Beträge von AP51 bis AP53 welche auf Lieferungen und Leistungen entfallen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP208: Amounts attributable to deliveries and services

Notes	Amounts attributable to deliveries and services
Available from – to	NANA
German title	Beträge von AP100 bis AP102 welche auf Lieferungen und Leistungen entfallen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP236: Acquisition and production costs of intangible assets

Notes	Acquisition and production costs of intangible assets
Available from – to	NANA
German title	Anschaffungs- & Herstellungskosten d. immat. Verm.gegenstände zu Beginn des GJ
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP237: Additions to intangible fixed assets

Notes	Additions to intangible fixed assets
Available from – to	NANA
German title	Zugänge zu den immateriellen Vermögensgegenständen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP238: Disposals of intangible fixed assets

Notes	Disposals of intangible fixed assets
Available from – to	NANA
German title	Abgänge zu den immateriellen Vermögensgegenständen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP240: Write-ups on intangible fixed assets

Notes	Write-ups on intangible fixed assets
Available from – to	NANA
German title	Zuschreibungen zu den immateriellen Vermögensgegenständen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP241: Write-downs on intangible fixed assets

Notes	Write-downs on intangible fixed assets
Available from – to	NANA
German title	Abschreibungen auf immateriellen Vermögensgegenständen im Geschäftsjahr

Source Ustan
Type numeric
Dimensions In thousand DM

AP242: Write-downs on intangible fixed assets for all fiscal years

Notes Write-downs on intangible fixed assets for all fiscal years
Available from – to NANA
German title Abschreibungen auf immateriellen Vermögensgegenstände für alle Geschäftsjahre
Source Ustan
Type numeric
Dimensions In thousand DM

AP243: Residual book value of intangible fixed assets

Notes Residual book value of intangible fixed assets
Available from – to NANA
German title Restbuchwert der immateriellen Vermögensgegenstände im Geschäftsjahr
Source Ustan
Type numeric
Dimensions In thousand DM

AP244: Residual book value of intangible fixed assets in the previous year

Notes Residual book value of intangible fixed assets in the previous year
Available from – to NANA
German title Restbuchwert der immateriellen Vermögensgegenstände im Vorjahr
Source Ustan
Type numeric
Dimensions In thousand DM

AP245: Transfers of property

Notes Transfers of property
Available from – to NANA
German title Umbuchungen von Sachanlagen im Geschäftsjahr
Source Ustan
Type numeric
Dimensions In thousand DM

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AP246: Residual book value of property

Notes	Residual book value of property
Available from – to	NANA
German title	Restbuchwert der Sachanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP247: Residual book value of property

Notes	Residual book value of property
Available from – to	NANA
German title	Restbuchwert der Sachanlagen im Vorjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP250: Progress payments

Notes	Progress payments
Available from – to	NANA
German title	Abschlagszahlungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP252: Turnover

Notes	Turnover: transfer from item AP29 or AP144
Available from – to	1964 – 1986
German title	Umsatz des Geschäftsjahres
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP266: Acquisition costs of financial assets

Notes	Acquisition costs of financial assets
Available from – to	NANA
German title	Anschaffungskosten der Finanzanlagen zum Geschäftsjahresbeginn
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP267: Disposals of financial assets

Notes	Disposals of financial assets
Available from – to	NANA
German title	Abgänge bei Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP268: Transfers of financial assets

Notes	Transfers of financial assets
Available from – to	NANA
German title	Umbuchungen von Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP269: Write-ups on the financial assets

Notes	Write-ups on the financial assets
Available from – to	NANA
German title	Zuschreibungen zu den Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP270: Write-downs accumulated

Notes	Write-downs accumulated on financial assets for all fiscal years
Available from – to	1964 – 1986
German title	Abschreibungen kumuliert auf Finanzanlagen für alle Geschäftsjahre
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP271: Residual book value of the financial assets for the financial year

Notes	Residual book value of the financial assets
Available from – to	1971 – 1986
German title	Restbuchwert der Finanzanlagen im Geschäftsjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP272: Residual book value of the financial assets in the previous year

Notes	Residual book value of the previous year
Available from – to	1971 – 1986
German title	Restbuchwert der Finanzanlagen im Vorjahr
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP286: Internally generated industrial rights and similar rights and assets

Notes	Internally generated industrial rights and similar rights and assets
Available from – to	NANA
German title	Selbst geschaffene gewerbliche Schutzrechte und ähnliche Rechte und Werte
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP287: Excess of plan assets over post-employment benefit liability

Notes	Excess of plan assets over post-employment benefit liability
Available from – to	NANA
German title	Aktiver Unterschiedsbetrag aus der Vermögensverrechnung
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP288: In provisions for pensions absorbed assets

Notes	In provisions for pensions absorbed assets
Available from – to	NANA
German title	in Rückstellngn f. Pensionen&ähnl. Verpfl. verrechnete Verm.gegenstände §246 HGB
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP289: Interest and similar income from discounting

Notes	Interest and similar income from discounting
Available from – to	NANA
German title	Sonstige Zinsen und ähnliche Erträge aus Abzinsung
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP290: Interest and similar expenses from discounting

Notes	Interest and similar expenses from discounting
Available from – to	NANA
German title	Sonstige Zinsen und ähnliche Aufwendungen aus Abzinsung
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP291: Extraordinary income (BilMoG)

Notes	Extraordinary income (BilMoG)
Available from – to	NANA
German title	Außerordentliche Erträge aus der Anwendung des EGHGB
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP292: Extraordinary expenses (BilMoG)

Notes	Extraordinary expenses (BilMoG)
Available from – to	NANA
German title	Außerordentliche Aufwendungen aus der Anwendung des EGHGB
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP293: Income from changes of deferred taxes

Notes	Income from changes of deferred taxes
Available from – to	NANA
German title	Erträge aus der Veränderung von latenten Steuern
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP294: Expenses from changes of deferred taxes

Notes	Expenses from changes of deferred taxes
Available from – to	NANA
German title	Aufwendungen aus der Veränderung von latenten Steuern
Source	Ustan
Type	numeric
Dimensions	In thousand DM

AP295: Research and development expenses

Notes	Research and development expenses
Available from – to	NANA
German title	Forschungs- und Entwicklungsaufwendungen
Source	Ustan
Type	numeric
Dimensions	In thousand DM

A Codelists

A.1 awzw (1971) Economic sector key from around 1971 on

awzw (1971)	Description
019	Agriculture and forestry
030	Fishing
035	Commercial gardening, commercial animal production, breeding and animal care
059	Electricity, gas and water supply
067	Mining of coal and lignite (incl. agglomeration, manufacture of coke oven products, carbonisation)
075	Mining of potassium and rock salt and salt production by evaporation
093	Other mining
112	Chemical industry (incl. manufacture of man-made fibres and coal by-products)
117	Manufacture of refined petroleum products
122	Processing of plastics
127	Processing of rubber and asbestos
137	Quarrying, crushing and breaking of stone, sand, gravel, limestone, gypsum and other non-metallic mineral products
141	Manufacture of coarse ceramic products
148	Manufacture of sand-lime bricks, concrete products and other artificial stone products (incl. mortar and ready-mixed concrete)
154	Manufacture of cement
161	Fine ceramics
167	Manufacture and processing of glass
173	Manufacture of iron and steel (incl. semi-finished products)
177	Manufacture of non-ferrous metals (incl. semi-finished products)
181	Casting of ferrous metals
184	Casting of non-ferrous metals
190	Drawing and cold rolling
196	Steel forming, treatment and coating, hardening
203	Machining
213	Manufacture of structural metal products (excl. ventilation and heating technology)
216	Assembly and repair of ventilation, heating and health systems
224	Manufacture of machinery and equipment
230	Manufacture of motor vehicles
235	Building of ships and boats
237	Building of aircraft
245	Electrical equipment
253	Precision and optical equipment, manufacture and repair of watches and clocks
258	Manufacture of hardware and ironmongery
262	Manufacture of musical instruments, toys and sports goods

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265	Production of precious and semi-precious stones and manufacture of jewellery and related articles
272	Sawmilling and wood processing
276	Wood processing
280	Manufacture of pulp, paper and paperboard
282	Paper and paperboard processing
285	Printing and reproduction
292	Tanning, dressing and finishing of leather
302	Leather processing (incl. manufacture and repair of leather footwear and textiles)
308	Manufacture of textiles
314	Manufacture of wearing apparel
317	Upholstery
321	Manufacture of grain mill products (excl. oil mills)
323	Manufacture of sugar
326	Manufacture of beer and malt
328	Manufacture of sparkling wine
330	Manufacture and processing of wine (excl. manufacture of sparkling wine)
332	Distilling, rectifying and blending of spirits
334	Processing of coffee and tea
340	Other food and beverages (excl. tobacco processing)
345	Manufacture of tobacco products
370	Roofing activities
375	Construction of buildings, civil engineering and specialised construction activities, plastering and related activities
381	Plumbing, gas and water installation
384	Electrical installation
388	Floor and wall covering, installation of ovens and stoves
395	Other construction activities
403	Wholesale of grain, seeds, plants, animal feeds and fertilisers, as well as live animals
407	Wholesale of raw materials and semi-finished goods
411	Wholesale of food, beverages and tobacco
415	Wholesale of clothing, underwear, equipment items and sporting goods, as well as footwear
420	Wholesale of hardware and ironmongery, as well as finished goods made of plastics, glass, fine ceramics and wood
424	Wholesale of electrical, precision and optical products, jewellery, leather, accessories and toys, as well as musical instruments
428	Wholesale of vehicles, machinery and technical equipment
430	Wholesale of pharmaceutical goods and cosmetics, dental, laboratory, nursing and hairdressing equipment
434	Wholesale of paper, paper products and printed goods
437	Non-specialised wholesale trade
447	Wholesale on a fee or contract basis

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454	Retail sale of food, beverages and tobacco
458	Retail sale of clothing, underwear, equipment items and sporting goods, as well as footwear
462	Retail sale of hardware and ironmongery, as well as household articles made of plastics, glass, fine ceramics and wood
466	Retail sale of electrical, precision and optical products, jewellery, leather, accessories and toys, as well as musical instruments
470	Retail sale of paper, paper products and printed goods
474	Retail sale of pharmaceutical, orthopaedic, medical and cosmetic goods, as well as cleaning materials
478	Retail sale of coal and other solid, liquid and gaseous fuels and related products
483	Retail sale of vehicles, machinery, office furniture and technical equipment
487	Retail sale of seeds, animal feeds and fertilisers, flowers, plants and live animals
494	Non-specialised retail sale
509	Rail transport
519	Road transport
555	Water transport
560	Waterways, ports
593	Other transport activities
719	Real estate activities
739	Activities of holding companies and other asset management activities
755	Hotels and restaurants
765	Publishing
795	Other service activities

A.2 awzw (1981) Economic sector key from around 1981 on

awzw (1981)	Description
011	Landscape service activities
013	Commercial animal production, breeding and animal care
019	Agriculture and forestry
030	Fishing, aquaculture
059	Electricity, gas, district heating and water supply
067	Mining of coal and lignite (including agglomeration, manufacture of coke oven products, carbonisation)
075	Mining of potassium and rock salt, salt production by evaporation
093	Other mining (including extraction of peat)
112	Chemical industry (including manufacture and processing of nuclear fuels)
117	Manufacture of refined petroleum products
122	Manufacture of plastic products
124	Manufacture of rubber products
128	Retreading and repair of tyres
138	Quarrying
141	Coarse ceramics

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147	Manufacture of concrete products, plaster products and sand-lime bricks (including ready-mixed concrete)
152	Manufacture of lime, mortar, and plaster, processing of asbestos, stone and other non-metallic mineral products
154	Manufacture of cement
161	Fine ceramics
165	Production of abrasive products
167	Manufacture and processing of glass
173	Manufacture of iron and steel (including semi-finished products)
177	Manufacture of non-ferrous metals, non-ferrous semi-finished products
181	Casting of ferrous metals
184	Casting of non-ferrous metals
190	Drawing, cold rolling
196	Steel forming, treatment and coating, hardening
203	Machining
211	Manufacture of steel and light metal products, railway points
212	Manufacture of boilers and containers
223	Manufacture of machinery and equipment
225	Manufacture of office machinery
226	Manufacture of computers and peripheral equipment
228	Manufacture of railway locomotives and rolling stock
231	Manufacture of motor vehicles
235	Building of ships and boats
237	Manufacture of air and spacecraft
242	Repair of motor vehicles and bicycles, spraying and painting of motor vehicles
243	Repair of domestic sewing machines and typewriters
244	Electrical equipment
248	Precision and optical equipment
251	Manufacture of watches and clocks
257	Manufacture of hardware and ironmongery
259	Manufacture of fountain pens and similar, stamps, processing of natural materials for carving and moulding
260	Activities of photographic and film laboratories
262	Manufacture of musical instruments, toys and sports goods
265	Manufacture of jewellery and related articles
270	Repair of electric domestic appliances
271	Repair of watches and clocks, jewellery, photographic equipment, musical instruments, cutlery and toys (durable goods)
272	Woodworking (including sawmilling)
275	Wood processing
280	Manufacture of pulp, paper and paperboard
282	Paper and paperboard processing
285	Printing and reproduction
288	Repair of personal and household goods made of wood and the like
292	Manufacture of leather
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296	Leather processing (excluding the manufacture of footwear)	
300	Manufacture of footwear	
308	Manufacture of textiles	
314	Manufacture of wearing apparel	
316	Repair of footwear, durable goods made of leather and the like, umbrellas	
321	Manufacture of grain mill products (excluding oil mills)	
323	Manufacture of sugar	
326	Manufacture of beer, malt	
328	Manufacture of sparkling wine	
330	Manufacture and processing of wine (excluding the manufacture of sparkling wine)	
332	Distilling, rectifying and blending of spirits	
333	Manufacture of bakery goods	
334	Processing of coffee and tea	
335	Manufacture of dairy products	
336	Processing and preserving of meat (excluding municipal slaughterhouses), production of meat and poultry meat products	
339	Manufacture of other food products and beverages (excluding tobacco)	
345	Manufacture of tobacco products	
370	Erection of frames and constructional timber work, roofing activities	
375	Construction of buildings, civil engineering and specialised construction activities, plastering and the like	
216	Installation of heating, ventilation, air-conditioning and health systems	
381	Plumbing, gas and water installation	
384	Electrical installation	
388	Floor and wall covering, installation of ovens and stoves	
393	Painting and varnishing, wallpapering	
396	Other finishing	
403	Wholesale of grain, seeds, plants, animal feeds and fertilisers, live animals	
407	Wholesale of raw materials and semi-finished goods	
411	Wholesale of food products, beverages and tobacco	
415	Wholesale of textiles, clothing, footwear and leather goods	
420	Wholesale of furniture, furnishings and household goods, hardware and ironmongery (excluding electronic equipment)	
422	Wholesale of audio, video and electrical equipment and products, musical instruments	
426	Wholesale of precision and optical equipment, jewellery, toys, sporting goods	
427	Wholesale of vehicles, machinery and industrial equipment (excluding agricultural machinery and equipment)	
429	Wholesale of agricultural machinery and equipment	
430	Wholesale of pharmaceutical goods and cosmetics, laboratory material and equipment, medical goods, cleaning materials	
434	Wholesale of paper, stationery, printed material	
437	Non-specialised wholesale trade	
454	Retail sale of food products, beverages and tobacco	
		...

		...
458	Retail sale of textiles, clothing, footwear and leather goods	
462	Retail sale of furnishings (excluding electrical products and household appliances)	
465	Retail sale of electrical products, large household appliances, sewing and knitting machines, musical instruments	
468	Retail sale of precision and optical equipment, jewellery, toys, sporting goods	
470	Retail sale of paper products, printed material and office machinery	
474	Retail sale of pharmaceutical goods and cosmetics, medical goods, cleaning materials and paint and varnish	
476	Retail sale of automotive fuel and lubricants (petrol stations)	
479	Retail sale of fuels	
482	Retail sale of motor vehicles, motor vehicle parts, accessories and tyres	
485	Retail sale of machinery (excluding sewing machines, office machinery and knitting machines) and industrial equipment	
487	Retail sale of flowers, plants, zoological supplies, live animals, seeds, animal feeds and fertilisers	
494	Retail sale in non-specialised stores and of second-hand goods n.e.c.	
509	Rail transport	
519	Road transport	
555	Water transport	
560	Waterways, ports	
582	Freight forwarding	
586	Transport agencies	
594	Other transport activities	
605	Financial leasing	
615	Other financial service activities (excluding those of credit institutions) and activities auxiliary to insurance activities	
719	Real estate activities	
739	Activities of holding companies and other asset management activities	
755	Accommodation and food service activities and residential nursing care activities	
765	Publishing	
769	Technical advice and planning	
771	Advertising	
794	Other service activities	

A.3 arecht Legal form

arecht	Legal form	Detail
1	Public limited company (AG), partnership limited by shares (KGaA) and mining company (bergrechtliche Gewerkschaft)	If mainly in privat ownership

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- 2 Public limited company (AG), partnership limited by shares (KGaA) and mining company (bergrechtliche Gewerkschaft) If mainly in public ownership
 - 3 Private limited company (GmbH)
 - 4 Cooperative
 - 5 Corporation & general partnership (OHG) or limited partnership (KG) (eg GmbH & Co KG, AG & Co KG, foundation & Co KG)
 - 6 Limited partnership (KG)
 - 7 General partnership (OHG)
 - 8 Sole trader, sole proprietorship
 - 9 Other legal forms (eg public legal form, associations, foundations, partnership under civil law)
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B Balance sheet

Assets		Liabilities	
AP78	<p>Fixed assets</p> <p>Intangible assets</p> <p>Total tangible assets</p> <p>Properties</p> <p>Plant and machinery</p> <p>Other fixtures and fittings, tools and equipment</p> <p>Payments on account and tangible assets in course of construction</p> <p>Shares in affiliated companies (fixed assets)</p> <p>AP63</p> <p>AP68</p> <p>AP64</p> <p>AP65</p> <p>AP66</p> <p>AP67</p> <p>AP70</p> <p>AP71</p> <p>AP72</p> <p>AP73</p> <p>AP74</p> <p>AP75</p> <p>AP76</p> <p>AP77</p> <p>AP78</p> <p>AP79</p> <p>AP80</p> <p>AP81</p> <p>AP82</p> <p>AP83</p> <p>AP84</p> <p>AP85</p> <p>AP86</p>	AP137	<p>Own funds</p> <p>Authorized capital</p> <p>Capital reserve</p> <p>Earning reserves</p> <p>Shares held by third parties</p> <p>Retained/Returned earnings brought forward</p> <p>Difference arising from capital consolidation</p> <p>Reserves subject to future taxation (share of own funds)</p> <p>AP29</p> <p>AP30</p> <p>AP31</p> <p>AP32</p> <p>AP33</p> <p>AP34</p> <p>AP35</p>
	<p>Lending to affiliated companies</p> <p>Participating interees</p> <p>Lending to companies</p> <p>Lending to partners</p> <p>Investments held as fixed assets</p> <p>Other lending and financial assets</p> <p>Total amount of debtors and other assets becoming due and payable after >1 y</p> <p>Equalization claims</p> <p>Claims from equalization liabilities</p> <p>AP128</p>		<p>Long-term borrowed funds</p> <p>Equalization liabilities</p> <p>Liabilities arising from equalization claims and payment obligations</p> <p>Acceptance and promissory note liabilities</p> <p>Amounts owed to credit institutions</p> <p>Trade creditors (long-term borrowed funds)</p> <p>Payments received on account of orders</p> <p>Amounts owed to affiliated companies</p> <p>Amounts owed to partners</p> <p>Bonds (long-term borrowed funds)</p> <p>Amounts owed to partners (with declaration of subordination)</p> <p>Other long-term creditors</p> <p>Amounts becoming due and payable after >5 years</p> <p>Amounts secured by liens or similar rights</p> <p>Pension accruals and similar obligations</p> <p>Other long-term provisions</p> <p>Reserves subject to future taxation</p> <p>AP94</p> <p>AP95</p> <p>AP112</p> <p>AP113</p> <p>AP114</p> <p>AP115</p> <p>AP116</p> <p>AP117</p> <p>AP118</p> <p>AP119</p> <p>AP120</p> <p>AP121</p> <p>AP122</p> <p>AP123</p> <p>AP124</p> <p>AP126</p> <p>AP127</p>
AP62	<p>Current assets</p> <p>Cheques, cash at banks in hand</p> <p>Shares in affiliated companies (current assets)</p> <p>Other securities</p> <p>Trade debtors</p> <p>Value of work done but not invoiced</p> <p>Amounts owed by affiliated companies</p> <p>Amounts owed by companies</p> <p>Amounts owed by partners</p> <p>AP45</p> <p>AP46</p> <p>AP47</p> <p>AP49</p> <p>AP50</p> <p>AP51</p> <p>AP52</p> <p>AP53</p>	AP111	<p>Short-term borrowed funds</p> <p>Liabilities arising from acceptances and promissory notes</p> <p>Amounts owed to credit institutions</p> <p>Trade creditors (short-term borrowed funds)</p> <p>Payments received on account of orders</p> <p>Amounts secured by liens or similar rights</p> <p>Amounts owed to affiliated companies</p> <p>Amounts owed to partners</p> <p>AP96</p> <p>AP97</p> <p>AP98</p> <p>AP99</p> <p>AP100</p> <p>AP101</p> <p>AP102</p>
	<p>AP207</p> <p>Other debtors and assets</p> <p>Total stocks</p> <p>Raw material and consumables</p> <p>Work in progress</p> <p>Finished goods and goods for resale</p> <p>Payments on account for stocks</p> <p>Prepayments excluding discount</p> <p>Total amount of debtors and other assets due and payable >1 year</p> <p>AP54</p> <p>AP55</p> <p>AP56</p> <p>AP57</p> <p>AP58</p>		<p>Amounts attributable to deliveries and services</p> <p>Bonds (short-term borrowed funds)</p> <p>Other short-term creditors</p> <p>Provisions for taxation</p> <p>Provisions for deferred taxes</p> <p>Other short-term provisions</p> <p>Profits or dividends for the financial year proposed for distribution</p> <p>Accounting apportionment item</p> <p>AP208</p>
AP87	<p>Adjustment to capital accounts</p> <p>Subscribed capital unpaid and own shares held</p> <p>Own treasury shares or shares held</p> <p>Amounts owed by and lent to partners/proprietors</p> <p>Deferred item for deferred taxes</p> <p>Goodwill</p> <p>Formation expenses</p> <p>Discount</p> <p>Other adjustments to own funds</p> <p>Amount not covered by own funds, excess indebtedness, negativ capital</p> <p>AP79</p> <p>AP80</p> <p>AP81</p> <p>AP82</p> <p>AP83</p> <p>AP84</p> <p>AP85</p> <p>AP86</p>	AP88	<p>Balance sheet total</p> <p>Contingent liabilities</p> <p>Liabilities from the issue and negotiation of bills of exchange</p> <p>Other financial obligations</p> <p>Liabilities from rentals and leases</p> <p>Liabilities arising from capital projects</p> <p>Amounts accounted for by affiliated companies</p> <p>AP138</p> <p>AP140</p> <p>AP139</p> <p>AP141</p> <p>AP142</p> <p>AP143</p>

C Profit and Loss calculation

	AP144		Turnover
	+ AP145		Change in the stocks of finished goods and work in progress
	+ AP146		Work performed by the company for its own purposes and capitalised
AP147			Total output
	+ AP148		Other operating income
		AP155	<i>Operating income or operating income relating to other periods</i>
		AP149	<i>Income from the release of reserves subject to future taxation</i>
	- AP151		Charges for raw materials and consumables and for goods purchased
	- AP152		Charges for goods purchased
AP153			Gross profit/loss
	- AP154		Staff costs
	- AP156		Depreciation of tangible assets, intangible as held as fixed and formation expenses
		AP157	<i>Extraordinary depreciation and special depreciation</i>
	- AP158		Write-downs of current assets
	- AP159		Operating taxes
		AP160	<i>Excise taxes (as far as known)</i>
	- AP161		Charges for rentals and leases
	- AP162		Other operating charges
		AP164	<i>Operating expenses or operating expenses relating to other periods</i>
		AP163	<i>Additions to reserves subject to future taxation</i>
AP165			Operating profit/loss
	+ AP166		Income from participating interests
		AP167	<i>Amounts from affiliated companies</i>
	+ AP168		Income from profit transfers
	- AP169		Charges from loss transfers
		AP170	<i>Income from participations</i>
	+ AP171		Interest, discount and similar income
		AP172	<i>Amounts from affiliated companies</i>
		AP179	<i>Income from other securities and from financial investment assets</i>
	- AP173		Write-downs of financial assets and investments held as current assets
	- AP174		Interest, discount and similar charges incl. write-downs of a discount
		AP175	<i>Amounts to affiliated companies</i>
		AP176	<i>Non-operating result</i>
		AP177	<i>Profit/Loss on ordinary activities</i>
	+ AP178		Extraordinary income
	- AP180		Extraordinary charges
		AP182	<i>Extraordinary profit/loss</i>
		AP183	<i>Corporate profit/loss before taxes on income</i>
	- AP184		Taxes on income and earnings or corporation tax and trade earnings tax
	- AP185	<i>either</i>	Taxes on earnings/trade not liable to earnings tax/less trade taxes (total)
	- AP186	<i>or</i>	Business tax (total)
	+ AP188		Loss transfer or less profit transfer
AP189			Net income/loss of the financial year
	+ AP190		Profit/Loss brought forward from previous year
	+ AP191		Withdrawals from capital reserve
	+ AP192		Withdrawals from retained profits
	+ AP193		Withdrawals from the difference deriving from the consolidation of capital
	+ AP194		Loss accounted for by other shareholders
	- AP195		Transfers to retained profits
	- AP196		Additions to the difference deriving from the consolidation of capital
	- AP197		Profit due to other shareholders
AP198			Net income/loss shown in the balance sheet for the financial year