



PLAN COMPTABLE-TYPE CHART OF ACCOUNTS

France	UK	Ordre usuel des comptes Royaume Uni – United Kingdom Usual order of accounts in Financial Statements
Classe 1 = capitaux	Equity	Bank
Classe 2 = immobilisations	Fixed assets	Accounts receivable
Classe 3 = stocks & encours	Inventories	Accounts payable
Classe 4 = comptes de tiers: - 401: fournisseurs	Accounts payable	Fixed assets
- 411: clients	Accounts receivable	Liabilities
-421: personnel -431/437 : organismes sociaux -44 : taxes / impôts (445 = TVA)	Liabilities : -Wage control -PAYE & NI control -VAT control - Corporation Tax	Equity
-45 : comptes courants	Current Accounts	Income
Classe 5 = comptes financiers	Bank	Expenses
Classe 6 = charges	Expenses	
Classe 7 = produits	Income	