OSCAR/Common CoA structure

Statement of financial position (SOFP):
• 100000000 Assets
• 200000000 Liabilities
• 300000000 Taxpayers equity and other reserves

Statement of comprehensive net expenditure (SOCNE)
• 400000000 Income
• 500000000 Expenditure
• 600000000 Finance costs and other income and expenses

Additional information [OSCAR only]
• 800000000 WGA Statistical Information
• 900000000 Additional Information
Account code structure

- Example OSCAR CoA entry level code

As on slide 1
Specific account
Always 00
For extra internal detail

- Corresponding Common CoA account code