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ITEM LIST GUIDE

PART II - ALPHABETICAL SECTION

ALPHABETICAL LIST OF BALANCE SHEET ITEMS

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<u>Items</u>	<u>Accounts</u>
<u>Current Assets</u>	
Cash, in banks, in transit, on hand, checks, drafts, money orders, etc.	1010
Deposit for collateral, security, etc.	1030
Parts and supplies - flight equipment	1310
Parts and supplies - miscellaneous	1330
Prepayments, rents, insurance, taxes, etc.	1410
Receivables and notes	
United States Government - Charter, sales and service, subsidy, tax refunds, freight and express, mail personnel and baggage, interest	1220
Foreign Governments	1240
Association companies	1250
Company personnel	1260
Other	1280
 Securities and investments	
U.S. Government	1110
Other	1120

ALPHABETICAL LIST OF BALANCE SHEET ITEMS

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<u>Items</u>	<u>Accounts</u>
<u>Investments and Special Funds</u>	
Associated companies (other than subsidiary) - net investments, advances, loans, and other amounts	1510.2
Divisions - nontransport, net investments, current net profit or loss, and receiv- ables (net of payables)	1520
Funds, special - self-insurance, uninsured losses -	1540
Funds, other - capitalized interest, cash and securities posted with courts of law, equipment purchase funds, pension funds under carrier's control, sinking funds, utility deposits	1550
Investments and receivables - other, investments, securities, cash surrender value of officers' life insurance	1530
Subsidiary companies (except as provided in Section 5-2(c)), investments plus the equity in undistributed earnings, advances, loans, and other amounts	1510.1

ALPHABETICAL LIST OF BALANCE SHEET ITEMS

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<u>Items</u>	<u>Accounts</u>
<u>Operating Property and Equipment</u>	
Acquisition cost of land	1679
Aircraft engine parts and assemblies	1608.5
Aircraft communicational and navigational equipment	1604
Aircraft engines	1602
Aircraft handling equipment	1632
Aircraft propellers	1603
Airframes	1601
Airframe parts and assemblies	1608.1
Airport and airways lighting equipment	1638
Airworthiness reserves - provisions	1629
Airworthiness - charges	1629
Architect, draftsmen, engineering and legal cost - buildings	1640.1, 1640.9
Automobiles	1635
Auxiliary power equipment (ground)	1632, 1634
Baggage handling equipment	1632
Bedding and linens	1631
Benches, stands and lockers	1634
Beverage service equipment	1631
Buildings and improvements, maintenance	1680, 1640.1
Buildings and improvements, other	1689, 1640.9
Buses	1635
Cabinets	1634, 1636, 1638
Cargo handling equipment	1632
Cleaning equipment	1631, 1632, 1634, 1636
Compressors and pumps	1632, 1634, 1647
Construction projects	1689
Cranes, hoists and conveyors	1632, 1634
Data processing equipment	1636
Drafting and copying equipment	1636
Drainage, drainage systems	1640, 1679
Draperies, decorations and floor coverings	1636
Electrical accounting machines	1636
Environmental control systems and equipment (other than flight equipment) for heating and cooling	1634, 1636
Finishing and drying equipment	1634
Firearms and security devices	1638
Flight equipment (modifications, improvements, etc.)	1689
Flight crew equipment	1606
Food preparation, preservation, storage and transport equipment	1631
Furniture and fixtures	1636
Generators and motors (ground equipment)	1634, 1637

ALPHABETICAL LIST OF BALANCE SHEET ITEMS

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Items

Accounts

Operating Property and Equipment cont.

Grading (land)	1679
Heating and air conditioning equipment	1632
Inspection and test equipment	1632, 1634
Interest, capitalized	1689
Jigs, dies and gauges	1634
Kitchenware	1631
Land	1579
Landscaping	1679
Loading devices and equipment	1632
Marine equipment	1635
Mechanical office equipment	1636
Medical equipment	1638
Motor trucks	1635
Motorized equipment	1632, 1634, 1635, 1637
Parts and assemblies (flight equipment)	1608
Passenger service equipment, full complements assigned to aircraft for active line operations	1630
Passenger survival	1606
Photographic equipment	1638
Pipe lines	1637
Plating equipment	1634
Portable lighting equipment	1632, 1634
Portable scaffolding and ladders	1632, 1634
Power driven machines	1634
Refueling pits and related equipment	1637
Reservations equipment	1636
Safety equipment	1638
Snow removal equipment	1638
Storage tanks, drums and bins	1634, 1637
Streets and sidewalks	1640
Structures for aircraft, passengers, offices and communications	1640.1, 1640.9
Tankers and fuel motor trucks	1637
Tools (hand)	1634
Salvage equipment	1634
Station wagons	1635
Training equipment	1638
Valves, hoses, nozzles and meters	1634, 1637
Vehicles (hand operated)	1632, 1634, 1637
Welding equipment	1634

ALPHABETICAL LIST OF BALANCE SHEET ITEMS

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<u>Items</u>	<u>Accounts</u>
<u>Nonoperating Property and Equipment</u>	
Nonoperating property and equipment recorded in Accounts 1701 through 1789	1700
<u>Deferred Charges</u>	
Acquisitions adjustment - property acquired through consolidation, merger or reorganization and depreciated cost to predecessor company	1870
Capital stock expenses, commissions and expenses incurred in the original issuance and sales of capital stock	1850
Casualty losses in suspense	1890
Copyrights	1880
Debt discount and expense	1840
Franchises	1880
Fuel Hedging	1890
Insurance and salvage resulting from property losses	1890
Leaseholds	1880
Patents	1880
Developmental and preoperating expense - capitalized interest, integration cost of new equipment	1830
Route extensions and new routes - promotional flights, regulatory proceedings, moving costs, training costs, travel costs	1830
Suspense debits	1890
Underwriting expense	1840

ALPHABETICAL LIST OF BALANCE SHEET ITEMS

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<u>Items</u>	<u>Accounts</u>
<u>Current Liabilities</u>	
Accounts payable - general	2020
Air travel plan deposits	2150
Accrued federal income taxes, accruals, payments, adjustments, investment tax credits	2131
Accrued personnel compensation	2110
Accrued vacation liability	2120
Collections as agent - traffic collections for transportation furnished by others (except associated companies)	2030
Collections as agent - COD collections for consignors, excess valuation insurance,	
U. S. Transportation tax, payroll deduc tions - credit unions, charitable contri butions, retirement plans, stock purchases, income taxes, FICA taxes, insurance, savings bond, PFCs, TSA fees	2040
Current notes payable - current portior of long term debt, notes, drafts, acceptances, con- ditional sales contracts	2010
Dividends declared	2140
Notes and accounts payable, associated companies - gross amounts for open accounts, traffic accounts, notes payable	2050
Other current liabilities - estimated unmatured obligations at balance sheet date	2190
Other accrued taxes - capital stock, foreign income, franchise, license fees, personal and property, sales, state income, gross receipts, transportation of persons, unemployment	2139
Unearned transportation revenue - transportation sold, but not used or refunded, for travel over the air carrier's own lines	2160

ALPHABETICAL LIST OF BALANCE SHEET ITEMS

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<u>Items</u>	<u>Accounts</u>
<u>Noncurrent liabilities</u>	
Associated companies - net amounts for notes, loans, advances	2240
Long-term debt - debentures, installment contracts, notes	2210
Nontransport divisions - net advances	2245
Other - airworthiness liability accrued for leased equipment, personnel severance liability, deferred long-term compensation	2290
Pensions - contributions (employer, employee) and payments	2250
Stock purchase plans - payments by company personnel for purchase of stock	2260

ALPHABETICAL LIST OF BALANCE SHEET ITEMS

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<u>Items</u>	<u>Accounts</u>
<u>Deferred Credits</u>	
Deferred Federal income taxes	2340
Deferred investment tax credits	2345
Other deferred charges - Imputed interest (Ref. Sec. 2-10)	2390
Unamortized premium on debt	2330
Reserve for self-insurance	2350
<u>Stockholder Equity</u>	
Appropriations of retained earnings, contingencies, self-insurance	2930
Capital stock subscribed and unissued	2860
Common stock	2840
Other paid-in capital - premium or discount on capital stock, other capital stock trans actions, miscellaneous paid-in capital	2890
Preferred stock	2820
Treasury stock	2990
Unappropriated retained earnings	2940

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Revenues</u>	
<u>Transport revenues</u>	
Charter and special - passenger	07.1
Charter and special - property	07.2
Other - Aerial photography and advertising	07.2
Mail - United States, priority	02.1
Mail - United States, nonpriority	02.2
Mail - United States, adjustments	02.1, 02.2
Mail - Foreign	03
Mail - Foreign, adjustments	03
Other - Changing Ticket Fees	19.1
Other - Frequent Flyer Partner Service Charges	19.2
Other - Pet Transporting	19.2
Other - Reservations cancellation fees	19.1
Other - Standby Fees	19.2
Other - Service charges for nonrevenue passengers	19.2
Passenger - First Class	01.1
Passenger - Coach	01.2
Passenger - Fees for unscheduled stops on scheduled flights	01.1, 01.2
Passenger - Refunds and adjustments	01.1, 01.2
Property - express	06.1
Property - freight	06.2
Property - excess baggage	06.3
Property - refunds and adjustments	06.1, 06.2, 06.3

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Nontransport Revenues</u>	
Air Cargo Services - Insurance collections (shipper's insurance), pick-up and delivery fees, storage and handling fees	
Revenues	17.1
Depreciation expense	17.2
Other expenses	17.3
Foreign exchange fluctuation adjustments (routine)	09
Hotel, Restaurant and Food Service	
Revenues	10.1
Depreciation expense	10.2
Other expenses	10.3
In-flight Sales	
Liquor and food - Gross revenues	09.1
Movies and stereo - Gross revenues	09.2
Other - Gross revenues	09.3
Liquor and food - Depreciation expense	09.4
Liquor and food - Other expense	09.5
Movies and stereo - Depreciation expense	09.6
Movies and stereo - Other expense	09.7
Other - Depreciation expense	09.8
Other - Expense	09.9
Interchange Sales - associated companies	
Revenues	13.1
Depreciation expense	13.2
Other expenses	13.3
Interchange Sales - outside	
Revenues	15.1
Depreciation expense	15.2
Other expenses	15.3

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Nontransport Revenues - cont.</u>	
Limousine Service	
Revenues	12.1
Depreciation expense	12.2
Other expenses	12.3
Other	
Revenues	18.1
Depreciation expense	18.2
Other expense	18.3
Rents - flight equipment, ground equipment, space rentals	
Revenues	11.1
Depreciation expense	11.2
Other expenses	11.3
Service Sales - associated companies	
Revenues	14.1
Depreciation expense	14.2
Other expenses	14.3
Service Sales - outside companies	
Revenues	16.1
Depreciation expense	16.2
Other expenses	16.3
Subsidy (Section 406)	08

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Amortization and Depreciation</u>	
Airworthiness Reserve Provisions - Airframe	72.1
Airworthiness Reserve Provisions - Airframes (credit)	72.3
Airworthiness Reserve Provisions - Engines	72.6
Airworthiness Reserve Provisions - Engines (credit)	72.8
Depreciation - Airframes	75.1
Depreciation - Engines	75.2
Depreciation - Airframe Parts	75.3
Depreciation - Aircraft Engines	75.4
Depreciation - Other Flight Equipment	75.5
Depreciation - Flight Equipment	75.6
Depreciation - Maintenance Equipment and Hangers	75.8
Depreciation - Ground Property and Equipment	75.9
Developmental and Preoperating Intangibles - Other	74.1 74.2
Obsolescence - Current Provisions	73.1
Obsolescence - Inventory Decline Credits	73.2
Premium on Debt	87.4
Property acquired through merger, consolidation, etc. - amortization of excess of purchase price over net book value	89

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Assessments, Taxes, Fees, etc.</u>	
Capital stock taxes	69
Clearance fees - aircraft - flyover airspace	67
Customs fees	67
Duties	67
Foreign taxes	69
Franchise taxes	69
Fuel taxes (non-refundable)	69
Gross receipts taxes	69
Income taxes	
Provision for Federal income taxes	91.1
Provision for foreign income taxes	91.1
Provision for municipal income taxes	91.1
Provision for state income taxes	91.1
Adjustment to provisions for income taxes	91.1
Investment tax credits utilized	91.2
Current provisions for deferred taxes	92.1
Application of taxes deferred	92.2
Adjustment of deferred taxes	92.3
Investment tax credits deferred	93.1
Amortization of deferred investment tax credits	93.2
Immigration service charges	67
License fees	69
Motor vehicle license fees	69
Payroll taxes	
Federal unemployment insurance	68
Federal insurance contributions act (FICA)	68
Other Payroll	68
State unemployment insurance	68
Permit fees	69
Personal property taxes	69
Real property taxes	69
Revenue stamp purchases	67
Shipment bonding charges	67

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Insurance</u>	
<u>Employee Benefits and Pensions</u>	
<u>Injuries, Loss and Damage</u>	
Insurance (purchased)	
Baggage and personal property	56
Buildings and contents	55.1
Cargo	56
Flight equipment	55.1
Materials and supplies	55.1
Motor vehicles	55.1
Passenger liability	56
Public liability (third party)	55.1
Other property and equipment	55.1
Officers and employee insurance premiums (carrier beneficiary)	89
Insurance (self-insurance)	
Flight equipment	55.2
Passenger liability	55.2
Public liability	55.2
Other (self-insurance)	55.2
Employee benefits and pensions	
Annuity payments	57
Educational programs	57
Employee Stock Options	57
Group accident and health insurance	57
Group life insurance	57
Medical programs	57
Provisions for self-insurance	57
Recreational programs	57
Retirement (pension) plans	57
Workmens compensation insurance	57

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Injuries, Loss and Damage - cont.</u>	
Injuries, loss and damage	
Excess of gains or losses (other than gains or losses resulting from retirements of property resulting from casualties) after offsetting insurance recoveries	58
 <u>Interest and Debt</u>	
Imputed interest capitalized - credit	80.1
Imputed interest deferred - debit	80.2
Imputed interest deferred - credit	80.3
Interest on accounts receivable	83
Amortization of discount or premium on purchase price of securities	83
Interest on foreign government securities	83
Interest on notes receivable	83
Interest on special funds and deposits	83
Interest on U. S. Government securities	83
Interest on debt principal	87.1
Interest capitalized - credit	87.2
Amortization of discount and expense on debt	87.3
Amortization of premium on debt	87.4
 <u>Landing Fees</u>	 44

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Materials and Supplies</u>	
Maintenance materials and supplies (directly consumed)	
Aircraft instruments	46.3
Airframes	46.1
Engine (aircraft parts)	46.2
Ground property and equipment	46.9
Materials and supplies - all flight equipment, Group I carriers	46.6
Maintenance materials and supplies (not consumed in direct maintenance)	
Aircraft fuels and oils, Group I carriers	45
Aircraft fuels	45.1
Aircraft oils	45.2
Automotive	49
Blue prints	50
Chemicals and solvents - shops	49
Chemicals and solvents - printing	50
Cleaning compounds - shops	49
Cleaning compounds - printing	50
Cleaning compounds - other	53
Composition materials - shops	49
Drafting and engineering	50
Electrical - shops	49
Electrical - other	53
Flight crew supplies	50
Fuels and lubricants - shops	49
Glass and glass products	49
Hardware	49
Labels and small signs	50
Lumber and wood products	49
Manuals and publications	50
Medical	53
Paints, lacquers and thinners - shops	49
Photographic	53
Plumbing - shops	49
Printing - tariffs, schedules and timetables	59
Printing and duplicating	50

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Materials and Supplies - cont.</u>	
Rubber and plastic goods	49
Safety (ground supplies)	53
Sheet metal	49
Shipping and marking supplies	50
Small tools	49
Special clothing and devices	49
Standard forms - company	50
<u>Outside Services</u>	
Aircraft engine repairs - associated companies	42.2
Aircraft engine repairs - outside	43.2
Aircraft interchange charges - outside	43.7
Aircraft interchange charges - associated companies	42.7
Airframe repairs - associated companies	42.1
Airframe repairs - outside	43.1
Air-ground radio service	37
Appraisal fees	41
Architect fees	41
Attorney fees and expenses	40
Audit fees	41
Bank service charges	43.9
Billboards	60
Commission - traffic, Group I carriers	39
Commission - passenger traffic, Group II and III carriers	39.1
Commission - cargo traffic, Group II and III carriers	39.2
Consultants	41
Credit and billing services	43.9
Deicing supplies and services	49
Direct mail advertising	60
Directories, guides and programs	60
Displays	60
Equipment installation charges	37
Engineering services	41
Flight equipment repairs - associated companies, Group I carriers	42.6

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Outside Services - cont.</u>	
Fight equipment repairs - outside, Group I carriers	43.6
Fuel Servicing (in-to-plane fees)	43.9
Housekeeping and support services	43.9
Interchange service charges (general) associated companies	42.8
Interchange service charges (general) outside	43.8
Intercommunication equipment	37
Laboratory services	41
Law books	40
Legal fees and expenses	40
Legal forms and supplies	40
Litigation costs	40
Magazines and trade publications	60
Market and traffic surveys	41
Medical	41
Navigation facility user charges	37
Newspaper advertising	60
Other flight equipment repairs - associated companies	42.3
Other flight equipment repairs - outside	43.3
Other services - associated companies	42.9
Other services - outside companies	43.9
Posters and signs - advertising	60
Radio - advertising	60

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Payroll and Personnel Expenses</u>	
Accountant	31
Advertising - clerks, secretaries	35
Advertising - display personnel	35
Advertising - vice presidents (or directors or superintendents) and assistants	21
Airport managers	26, 26.1
Analyst, budget	31
Analyst, cost	31
Artist	35
Assistants to presidents and other officers	21
Attorneys (carrier personnel)	32
Auditors	31
Auto mileage, fuels, rentals	36
Baggage agents, clerks, handlers, porters	26, 26.4
Budget personnel	31
Buyers	34
Cab fares	36
Cabin attendants	24
Cabin attendants, trainees	28
Caretakers of grounds	35
Cargo supervisory personnel, handlers, manifest clerks, receiving clerks	26, 26.4
Cargo salesmen	33
Carpenters	25.9
Cashiers - ticket office	26.3
Chauffeurs (aircraft or traffic servicing vehicles)	26
Cleaners (flight equipment maintenance)	25.1, 25.2, 25.3, 25.6
Clerks	26.1, 26.2, 26.3, 26.4
Communications directors, assistants and other personnel	30
Communications officers (flight)	24
Comptometer operators	31
Controller and assistants	21
Computer operators	31
Control tower operators	26, 26.2
Counsel (legal)	32
Counterman (ticket officers)	26, 26.3
Crew chiefs and foreman	25.1, 25.2, 25.3, 25.6, 25.9, 35
Crew scheduler	26, 26.2
District sales managers	33

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Payroll and Personnel Expenses - cont.</u>	
Division managers (separately operated divisions)	21
Doormen (passenger facilities)	26, 26.3
Draftsmen	26, 26.2, 30, 31, 35
Drug/Alcohol screening	41
Economics control vice president and assistants	21
Economists	31
Electricians	25.1, 25.2, 25.3, 25.6, 25.9
Employee service pins	36
Employee uniforms and insignia	36
Engineers	25.1, 25.2, 25.3, 25.6, 25.9, 30
Engineers (flight)	24
Engineering vice presidents	21
Executive vice president	21
Express agents	26, 26.4
Flight communications officers	24
Flight crew meals and lodging	36
Flight directors, dispatchers, chiefs	26.2
Flight simulator instructors	28.1
Food service supervisors and other employees	Suspense account for clearing
Foremen and crew chiefs	25.1, 25.2, 25.3, 25.6, 25.9
Freight agents	26, 26.4
Gatemen (loading ramps)	26, 26.3
Guards	35
Hostesses - flying	24
Hostesses - nonflying	35
Hostesses - trainee	28.1
Hotel room and other services (employees)	36
Industrial relations personnel	35
Inspectors (maintenance)	25.1, 25.2, 25.3, 25.6, 25.9
Instructors:	
Link trainer	28.1
Mechanics	28.1
Passenger service	28.1
Pilots	28.1
Reservations	28.1
Ticketing	28.1
Solicitors	28.1
Insurance specialists	31
Inventory records supervisors and clerks	31

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Payroll and Personnel Expenses - cont.</u>	
Janitors	35
Key punch operators	31
Labor, unallocated shop - nonproductive - vacation and sick leave pay	28.2
Labor, not identified with specific maintenance projects	28.2
Law clerks	32
Lawyers	32
Machine operators (office)	31
Mail handling clerks (incident to the transportation of Government mail)	26, 26.4
Maintenance records supervisors and clerks	31
Maintenance vice presidents, directors and assistants	21
Mechanics, apprentices, chiefs, foremen, inspectors, helpers	25.1, 25.2, 25.3, 25.6, 25.9
Mechanic instructors	28.1
Mechanic trainees	28.1
Medical personnel	35
Membership fees and dues	64
Meteorologist	26, 26.2
Navigators	24
Nurses	35
Operations vice presidents and assistants	21
Passenger ramp agents	26.3
Passenger sales ticketing clerks (agents)	26.3
Passenger salesmen	33
Passenger service instructor and trainees	28.1
Passenger sales regional and district managers	26, 26.3
Passenger sales vice presidents and assistants	21
Passport expenses	36
Photographer	35
Pilots, captains, check pilots, copilots, chief pilots, reserve pilots, test pilots	23
Pilot instructors and trainees	28.1
Porters, baggage	26, 26.4
President	21
Procedures analyst, aircraft and traffic handling personnel	26.1, 26.2, 26.3, 26.4

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Payroll and Personnel Expenses - cont.</u>	
Programmer	31
Public relations vice presidents	21
Publicity representative	35
Purchasing personnel	34
Pursers	24
Radio operators (air)	24
Radio operators (ground)	30
Receiving clerk	31
Refueling crews (aircraft)	26, 26.1
Regional managers, directors or assistants	26, 26.1
Regional vice president	21
Research personnel	31
Reservations managers, supervisors, clerks, agents	26, 26.1, 26.3, 26.4
Reservations instructors and trainees	28.1
Safety personnel	35
Sales vice presidents and assistants	21
Secretary (corporate) and assistants	21
Secretaries, stenographers and typist	26, 26.1, 26.2, 26.3, 26.4, 30, 31, 32, 33, 35
Security Checks (fingerprints/background check)	41
Shop foremen, chiefs and assistants	25.1, 25.2, 25.3, 25.6, 25.9, 35
Station managers, superintendents and assistants	26, 26.1
Statisticians	31
Stenographers, secretaries and typist	26, 26.1, 26.2, 26.3 26.4, 30, 31, 32, 33, 35
Stewards, stewardesses	24
Stewards, stewardesses, trainees	28.1
Stock and storekeeper personnel	31
Switchboard operators	30
Tabulating equipment managers and operators (general records)	31
Tariffs, rates and schedules, personnel	26, 26.3, 26.4
Tax specialists	31
Telegraph operators	30
Teletype operators	30
Ticket agents, salesmen, clerks, supervisors	26, 26.3
Time keepers	31
Treasurers and assistants	21
Traffic sales vice presidents and assistants	21

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Payroll and Personnel Expenses - cont.</u>	
Trainees - flight engineers, mechanics, pilots, reservations and ticket agents, salesmen, solicitors	28.1
Typists, stenographers, secretaries 26, 26.1, 26.2, 26.3, 26.4, 30	31, 32, 33, 35
Watchmen	35
Waybill issuing clerks	26, 26.4
 <u>Rentals</u>	
Aircraft	47
Buildings and improvements	47
Communications equipment	47
Computers	47
Electrical accounting machines	47
Electronic data processing equipment	47
Furniture, fixtures and office equipment	47
Hotel, restaurant and food equipment	47
Maintenance and engineering equipment	47
Passenger entertainment equipment	47
Passenger service equipment	47
Ramp equipment	47
Storage and distribution equipment	47
Surface transport vehicles	47
Terminal Slots	47

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<u>Items</u>	<u>Objective Account</u>
<u>Miscellaneous</u>	
Cash discounts on purchases of materials, supplies, etc.	82
Capital stock expense	65
Cash, overages and shortages	71
Denied boarding expense	63
Directors fees	65
Donations, charitable contributions	89
Entertainment expenses (outsiders)	62
Entertainment expenses (employees)	36
Fines and penalties	89
Foreign exchange adjustments - routine	09
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Gain or loss on sale, retirement, or exchange of operating property and equipment and parts and supplies when disposed of with a general retirement program	81.1
Gain or loss on sale, retirement, or exchange of nonoperating property and equipment and parts and supplies when disposed of with a general retirement program	81.2
Gain or loss on sale of securities	81.2
Gain or loss from fuel hedging	88.6
House organ for internal distribution	71
Interrupted trips expenses - passenger expenses for lodgings, meals' surface transportation	63
Losses (provisions) from uncollectible accounts	66
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Pre-employment costs/interviews	71
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