

## CONSTRUCTION COMPANY'S CHART OF ACCOUNTS A STRUCTURED FINANCIAL FRAMEWORK

Asset Accounts	Account Number
Current Assets	1000
Cash	1010
Accounts Receivable	1020
Inventory	1030
Prepaid Expenses	1040
Other Current Assets	1050
Fixed Assets	1100
Land	1110
Building	1120
Vehicles	1130
Machinery	1140
Furniture	1150
Accumulated Depreciation	1160
Intangible Assets	1200
Patents	1210
Trademarks	1220
Copyrights	1230
Goodwill	1240
Other Assets	1300
Long-term Investments	1310
Deferred Tax Assets	1320
Other Miscellaneous Assets	1330
Liability Accounts	Account Number
Current Liabilities	2000
Accounts Payable	2010
Accrued Expenses	2020
Short-term Loans	2030
Taxes Payable	2040
Unearned Revenue	2050
Long-term Liabilities	2100
Bank Loans	2110
Mortgages	2120
Long-term Debts	2130
Deferred Tax Liabilities	2140
Pension Obligations	2150
Other Liabilities and Provisions	2200
Deposits	2210
Accrued Liabilities	2220
Other Miscellaneous Liabilities	2230
Equity Accounts	Account Number
Shareholder's Equity	3000
Capital	3010
Retained Earnings	3020
Common Stock	3030
Preferred Stock	3040
Dividends	3050
Income Accounts	Account Number
Operating Revenues	4000
Sales	4010
Service Revenue	4020
Rental Income	4030
Other Revenues	4100
Interest Income	4110
Gain on Sale of Assets	4120
Miscellaneous Income	4130
Expense Accounts	Account Number
Cost of Goods Sold	5000
Direct Labor Expenses	5010
Direct Material Costs	5020
Subcontractor Expenses	5030
Equipment and Vehicle Costs	5040
Indirect Labor Expenses	5050
Utilities	5060
Selling, General, and Administrative Expenses	5100
Salaries and Wages	5110
Rent and Lease Expenses	5120
Marketing and Advertising Expenses	5130
Professional Fees	5140
Travel and Entertainment Expenses	5150
Insurance	5160
Office Supplies	5170
Depreciation and Amortization	5180
Other Expenses	5200
Interest Expense	5210
Bad Debts	5220
Loss on Sale of Assets	5230
Miscellaneous Expenses	5240

# Sample Chart Of Accounts Of Contracting Company

**G Psacharopoulos**



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**QuickBooks 2016** Bonnie Biafore, 2015 Annotation Helping you select the best fit for your company from Intuit's QuickBooks line of financial management software, this work also shows you how to tweak and tailor it to your company's needs so you can manage your finances more effectively and efficiently than ever before.

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**Alpha Teach Yourself Bookkeeping in 24 Hours** Carol Costa, 2008-01-02 One day to bookkeeping success. Since many small businesses leave the all-important job of bookkeeping to someone on the staff with no training, there is a demand for this easy

authoritative how to on the subject Readers will find principles and procedures adapted to suit the needs of various types of business operations from retail to entertainment to financial institutions

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**Construction Business Management** Nick B. Ganaway, 2006 A basic guide only this book is intended to provide the reader with general information about construction business management based on the author s personal experience As such it is not intended as a replacement for professional advice

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