

# 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

**J Elliott**



## **Sample Chart Of Accounts Of Contracting Company:**

Contractor's Guide to QuickBooks Pro 2002 Karen Mitchell, Craig Savage, Jim Erwin, 2002 According to a recent national survey more construction contractors use QuickBooks Pro and QuickBooks than all other accounting programs combined And for good reason QuickBooks Pro excels at all the routine paperwork in a construction office writing checks keeping track of your bank balance sending out invoices and statements creating up to the minute profit and loss statements for the month year or by job writing payroll checks paying suppliers and subcontractors tracking job costs comparing estimated and actual costs for each job and much more But there s a lot to learn in QuickBooks Pro And converting to a new accounting system can be a complex and confusing task even if you have a strong background in accounting and plenty of time to install the new system That s why this book was written because most construction pros aren t accounting experts and have more important work to do at the job site

*Contractor's Guide to QuickBooks Pro 2003* Karen Mitchell, Craig Savage, Jim Erwin, 2003 Easily master QuickBooks Pro 2003 and quickly learn how to generate reports to help you analyze your company s progress Includes a FREE CD ROM with preconfigured construction company files for QuickBooks Pro including one for Canada Just drag the company file onto your hard drive and then fill it in with your vendors subs and customers Also included is a complete estimating program with a cost database to help you estimate your jobs and a unique translation tool to transfer the estimate to QuickBooks Pro for job costing Includes 40 FREE construction forms

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*Construction Business Management* Nick Ganaway, 2007-06-01 Only 43 per cent of U S construction firms remain in business after four years Why Inadequate management according to the U S Small Business Administration This is surprising because most construction firms are formed by ambitious construction project managers executives and tradesmen who have excelled at what they have been doing But as experienced as these entrepreneurs may be they are not likely prepared to take on the full range of responsibilities forced on them in managing the business of construction in its entirety While this business failure rate and its causes are based on U S experience available data from a number of other industrialized countries shows they are similar This book describes in detail what the business side of the construction equation requires of the construction firm owner The contractor who quickly learns these requirements can identify and avoid or manage around the pitfalls that cause the high failure rate in our industry and put his or her construction firm on a level playing field with the best run companies in the business The detailed duties of the owner whether in the U S U K Australia or Canada are a common theme throughout the book The author Nick Ganaway speaks peer to peer and the book is sprinkled with supporting examples from his own experience He is immersed in the industry and this book is based on the things I've learned used and refined as a light commercial general contractor in the course of starting and operating my own construction firm for 25 years The contractor doing 5 million or 50 million or more in annual sales or the equivalent amount in other countries or the entrepreneur who is just starting up can use the tried and proven material in this book to build a business that is profitable

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