

Chart of Accounts						
Account Details					Financials	
Account ID	Account Name	Account Description	Account Group	Account Sub-Group	Financial Statement	"To Increase" Accounting Entry
A1-1-101	Bank checking account	Funds available for withdrawal	Current Assets	Cash and cash equivalents	Balance Sheet	Debit
A1-1-102	Bank savings account	Savings, earns interest	Current Assets	Cash and cash equivalents	Balance Sheet	Debit
A1-1-201	Online savings account	Internet-based savings account	Current Assets	Cash and cash equivalents	Balance Sheet	Debit
A1-1-301	Petty cash account	Small, miscellaneous expenses	Current Assets	Cash and cash equivalents	Balance Sheet	Debit
A1-1-401	Paypal account	Online payment transactions	Current Assets	Cash and cash equivalents	Balance Sheet	Debit
A1-2-101	Short term marketable securities	Short-term investment assets	Current Assets	Short term marketable securities	Balance Sheet	Debit
A1-3-101	Accounts receivable	Money owed by customers	Current Assets	Accounts receivable	Balance Sheet	Debit
A1-5-101	Inventory	Goods for sale stock	Current Assets	Inventory	Balance Sheet	Debit
A1-6-101	Other receivables	Various amounts owed	Current Assets	Other current assets	Balance Sheet	Debit
A1-6-201	Prepayments	Payments made in advance	Current Assets	Other current assets	Balance Sheet	Debit
A2-1-101	Allowance for doubtful debts account	Provision for bad debts	Current Assets - Doubtful Debts	Doubtful debts	Balance Sheet	Credit
A3-1-101	Long term marketable securities	Long-term investment assets	Non-Current Assets	Long-term marketable securities	Balance Sheet	Debit
A3-2-101	Property	Real estate assets	Non-Current Assets	Property, plant and equipment	Balance Sheet	Debit
A3-2-202	Plant	Production equipment assets	Non-Current Assets	Property, plant and equipment	Balance Sheet	Debit
A3-2-303	Equipment	Assets for operational use	Non-Current Assets	Property, plant and equipment	Balance Sheet	Debit
A3-3-101	Goodwill	Intangible asset value	Non-Current Assets	Goodwill	Balance Sheet	Debit
A3-4-101	Intellectual property	Owned creative assets	Non-Current Assets	Intellectual property	Balance Sheet	Debit
A4-1-101	Property Depreciation	Real estate value decline	Non-Current Assets - Depreciation and Amortization	Property, plant and equipment	Balance Sheet	Credit
A4-1-102	Plant depreciation	Equipment value decline	Non-Current Assets - Depreciation and Amortization	Property, plant and equipment	Balance Sheet	Credit
A4-1-103	Equipment depreciation	Asset value depreciation	Non-Current Assets - Depreciation and Amortization	Property, plant and equipment	Balance Sheet	Credit
A4-2-101	Intellectual property amortization	IP value decrease	Non-Current Assets - Depreciation and Amortization	Intellectual property	Balance Sheet	Credit
L1-1-101	Notes payable	Documented payment obligations	Current Liabilities	Notes payable	Balance Sheet	Credit

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