

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 Construction Company

R Bogdan



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QuickBooks 2008 Bonnie Biafore, 2008-01-16 Explains how to use QuickBooks to set up and manage bookkeeping systems track invoices pay bills manage payroll generate reports and determine job costs

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Computerised Accounting Applications: UBS Accounting, AutoCount, SQL Accounting (5 in 1 eBooks) AMC College, 2023-01-01 This eBook consists of 5 titles Computerised Accounting UBS Accounting Level 1 Computerised Accounting UBS Accounting Level 2 Computerised Accounting AutoCount Level 1 Computerised Accounting AutoCount Level 2 Computerised Accounting SQL Accounting Learning QuickBooks Step-by-Step - QuickBooks Fundamentals - Version

2006 Sleeter Group, Incorporated, The, 2006-08 **Financial Management and Accounting Fundamentals for Construction** Daniel W. Halpin, Bolivar A. Senior, 2011-09-09 TECHNOLOGY ENGINEERING CIVIL SUCCESSFUL FINANCIAL MANAGEMENT IN THE CONSTRUCTION INDUSTRY BEGINS WITH THIS HANDS ON GUIDE While construction professionals are skilled in the technical side of their work they often find the financial management aspect of the business daunting Financial Management and Accounting Fundamentals for Construction will help you better understand and navigate the financial decisions that are part of every construction project This book is a compact summary of the basic financial skills that a construction professional must have to be successful in the management of a construction company and its projects Its topics address many of the questions that any construction administrator will face such as How to organize and use a company's financial reports What amount of cash must be made available to the contractor to complete a project Why the early payment of supplier invoices can enhance profitability How to quantify the time value of money in financial decisions What tax amount is owed by a company and how it impacts the bottom line How to control project costs What financial sources are available to a construction contractor for capital expansion In this text you will learn about accounting fundamentals project related financial matters and company level financial issues three factors that are key to your career success An ideal reference for students of construction management and engineering as well as professionals who need a quick refresher when dealing with cost control analysis and other financial issues this text also offers Easy to understand coverage of financial concepts specific to the construction industry including business taxation project control engineering economy and financial forecasting Numerous worked examples plus end of chapter review questions and exercises Helpful appendices that present the structure of a typical chart of accounts the flow of transactions through a construction accounting system and tables required for computing interest and the time value of money AutoCount Accounting Guide Book (2 in 1 eBooks) AMC College, 2023-01-01 This eBook consists of 2 titles Computerised Accounting AutoCount Level 1 Computerised Accounting AutoCount Level 2 *Construction Guide* Eric P. Wallace, 2008 Construction Guide provides CPAs with guidance on the accounting auditing and reporting that are particular to the construction industry In addition it provides CPAs with guidance on engagements for a wide range of situations including those special to utility contractors road builders home construction home builders real estate developers commercial construction residential construction and more The book includes work programs practice aids checklists and sample reports **Microcomputer Accounting** Greg Anders, 2001-06 This text workbook consists of 14 tutorial chapters that provide extensive coverage of accounting topics and offers a balance between reading and hands on activities Each chapter features an end of chapter application problem The text and template disks are compatible with Peachtree Complete Release 8 0 *Peachtree For Dummies* Elaine Marmel, Diane Koers, 2004-08-02 li According to a Greenfield Online survey one third of small business owners find accounting to be the most intimidating part of managing their businesses many have no formal training in accounting and

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Table of Contents Sample Chart Of Accounts Construction Company

1. Understanding the eBook Sample Chart Of Accounts Construction Company
 - The Rise of Digital Reading Sample Chart Of Accounts Construction Company
 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Chart Of Accounts Construction Company
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sample Chart Of Accounts Construction Company
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Chart Of Accounts Construction Company
 - Personalized Recommendations
 - Sample Chart Of Accounts Construction Company User Reviews and Ratings
 - Sample Chart Of Accounts Construction Company and Bestseller Lists

5. Accessing Sample Chart Of Accounts Construction Company Free and Paid eBooks
 - Sample Chart Of Accounts Construction Company Public Domain eBooks
 - Sample Chart Of Accounts Construction Company eBook Subscription Services
 - Sample Chart Of Accounts Construction Company Budget-Friendly Options
6. Navigating Sample Chart Of Accounts Construction Company eBook Formats
 - ePub, PDF, MOBI, and More
 - Sample Chart Of Accounts Construction Company Compatibility with Devices
 - Sample Chart Of Accounts Construction Company Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Chart Of Accounts Construction Company
 - Highlighting and Note-Taking Sample Chart Of Accounts Construction Company
 - Interactive Elements Sample Chart Of Accounts Construction Company
8. Staying Engaged with Sample Chart Of Accounts Construction Company
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sample Chart Of Accounts Construction Company
9. Balancing eBooks and Physical Books Sample Chart Of Accounts Construction Company
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Chart Of Accounts Construction Company
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Sample Chart Of Accounts Construction Company
 - Setting Reading Goals Sample Chart Of Accounts Construction Company
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Sample Chart Of Accounts Construction Company
 - Fact-Checking eBook Content of Sample Chart Of Accounts Construction Company
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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