CONSTRUCTION COMPANY'S CHART OF ACCOUNTS A STRUCTURED FINANCIAL FRAMEWORK

Asset Accounts	Account Number
Current Assets	1000
Cash	1010
AccountsReceivable	1020
Inventory	1030
Prepaid Expenses	1040
OtherCurrent 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-termInvestments	1310
Deferred Tax Assets	1320
OtherMiscellaneous Assets	1330
Liability Accounts	Account Number
Current Liabilities	2000
AccountsPayable	2010
Accrued Expenses	2020
Short-termLoans	2030
TaxesPayable	2040
Unearned Revenue	2050
Long-term Liabilities	2100
BankLoans	2110
Mortgages	2120
&mbsp Long-term Debts	2130
DeferredTax Liabilities	2140
Pension Obligations	2150
Other Liabilities and Provisions	2200
Deposits	2210
Accrued Liabilities	2220
OtherMiscellaneous Liabilities	2230
Other Miscellaneous Liabilities Equity Accounts	
Equity Accounts	
Equity Accounts Shareholder's Equity	Account Number
Equity Accounts Shareholder's Equity Capital	Account Number
Equity Accounts Shareholder's Equity Capital Retained Earnings	3000 3010
Equity Accounts Shareholder's Equity Capital Retained Earnings Common Stock	3000 3010 3020
Equity Accounts Shareholder's Equity Capital &etained Earnings Common Stock Preferred Stock	3000 3010 3020 3030
Equity Accounts Shareholder's Equity Capital Capital Common Stock Preferred Stock Dividends	3000 3010 3020 3030 3040 3050
Equity Accounts Shareholder's Equity Capital Retained Earnings Common Stock Preferred Stock Dividends Income Accounts	3000 3010 3020 3030 3040 3050
Equity Accounts Shareholder's Equity Capital Capital Common Stock Preferred Stock Dividends	Account Number 3000 3010 3020 3030 3040 3050 Account Number
Equity Accounts Shareholder's Equity &mbsp Capital &mbsp &nad Earnings &mbsp Common Stock &mbsp Preferred Stock Dividends Income Accounts Operating Revenues Sales	3000 3010 3020 3030 3030 3040 3050 Account Number
Equity Accounts Shareholder's Equity Capital Capital Common Stock Preferred Stock Dividends Income Accounts Operating Revenues Sales Sales Service Revenue Rental Income	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010
Equity Accounts Shareholder's Equity Capital Capital Common Stock Preferred Stock Dividends Income Accounts Operating Revenues Sales Sales Service Revenue Rental Income	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020
Equity Accounts Shareholder's Equity Capital Retained Earnings Common Stock Preferred Stock Dividends Income Accounts Operating Revenues Sales Service Revenue	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4030
Equity Accounts Shareholder's Equity Capital &napp&na	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4030 4110 4110
Equity Accounts Shareholder's Equity Capital &nappCapital Common Stock Preferred Stock Dividends Income Accounts Operating Revenues Sales Sales Service Revenue Rental Income Other Revenues Interest Income Gainon Sale of Assets	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4030 4110
Equity Accounts Shareholder's Equity Capital Retained Earnings Common Stock Preferred Stock Preferred Stock Preferred Stock Sales Operating Revenues Sales Service Revenue Rental Income Other Revenues Interest Income Interest Income Interest Income Miscellaneous Income	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4020 4030 4110 4120 4130
Equity Accounts Shareholder's Equity Capital &nappCapital Common Stock Preferred Stock Dividends Income Accounts Operating Revenues Sales Sales Service Revenue Rental Income Other Revenues Interest Income Gainon Sale of Assets	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4020 4030 4110 4120 4130
Equity Accounts Shareholder's Equity &mbsp&mbsp&mbsp&mbspCapital &mbsp&mbsp&mbsp&mbspCammon Stock &mbsp&mbsp&mbsp&mbspCommon Stock &mbsp&mbsp&mbsp&mbspPreferred Stock &mbsp&mbsp&mbsp&mbspDividends Income Accounts Operating Revenues &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspService Revenue &mbsp&mbsp&mbsp&mbspRental Income Other Revenues &mbsp&mbsp&mbsp&mbspInterest Income &mbsp&mbsp&mbsp&mbspInterest Income &mbsp&mbsp&mbsp&mbspMiscellaneous Income Expense Accounts Cost of Goods Sold	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4110 4120 4130 Account Number 5000 Account Number 5000 5000 5000 5000 5000 5000 5000 50
Equity Accounts Shareholder's Equity Capital Capital Common Stock Common Stock Dividends Income Accounts Operating Revenues Sales Service Revenue Rental Income Other Revenues Interest Income Interest Income Interest Income Interest Income Interest Income	Account Number 3000 3010 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4030 4110 4120 4130 Account Number 5000
Equity Accounts Shareholder's Equity &mbsp&mbsp&mbsp&mbspCapital &mbsp&mbsp&mbsp&mbspCapital &mbsp&mbsp&mbsp&mbspCommon Stock &mbsp&mbsp&mbsp&mbspCommon Stock &mbsp&mbsp&mbsp&mbspPreferred Stock &mbsp&mbsp&mbsp&mbspDividends Income Accounts Operating Revenues &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspService Revenue &mbsp&mbsp&mbsp&mbspRental Income Other Revenues &mbsp&mbsp&mbsp&mbspInterest Income &mbsp&mbsp&mbsp&mbspGain on Sale of Assets &mbsp&mbsp&mbsp&mbspMiscellaneous Income Expense Accounts Cost of Goods Sold &mbsp&mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspDirect Material Costs	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4110 4120 4130 Account Number 5000 5010
Equity Accounts Shareholder's Equity Capital Retained Earnings Common Stock Dividends Dividends Income Accounts Operating Revenues Sales Sales Service Revenue Rental Income Other Revenues Interest Income	Account Number 3000 3010 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4110 4120 4130 Account Number 5000 5010 5020
Equity Accounts Shareholder's Equity &mbsp Capital &mbsp Capital &mbsp Common Stock Preferred Stock Dividends Income Accounts Operating Revenues Sales Service Revenue Rental Income Other Revenues Interest Income Interest Income Interest Income Interest Income Interest Income Interest Income Interest Income Interest Income Interest Income Interest Income Interest Income Interest Income Interest Income &nb	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4110 4120 4130 Account Number 5000 5010 5020 5030
Equity Accounts Shareholder's Equity Capital Retained Earnings Common Stock Preferred Stock Dividends Income Accounts Operating Revenues Sales Sales Sales Sential Income Other Revenue Interest Income Interest Income Miscellaneous Income Miscellaneous Income Direct Labor Expenses Direct Labor Expenses Direct Material Costs	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4110 4120 4130 Account Number 5000 5010 5020 5030 5040
Equity Accounts Shareholder's Equity &mbsp Capital &mbsp Capital &mbsp Common Stock Common Stock Dividends Income Accounts Operating Revenues Sales Service Revenue Rental Income Other Revenues Interest Income Interest Income Interest Income Direct Labor Expenses Direct Labor Expenses Direct Material Costs Direct Labor Expenses Equipment and Vehicle Costs Indirect Labor Expenses Indirect Labor Expenses Indirect Labor Expenses	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4130 4120 4130 Account Number 5000 5010 5020 5030 5040 5050 5060
Equity Accounts Shareholder's Equity Capital Capital Common Stock Preferred Stock Dividends Income Accounts Operating Revenues Sales Sales Service Revenue Rental Income Other Revenues Interest Income Gain on Sale of Assets Miscellaneous Income Expense Accounts Cost of Goods Sold Direct Labor Expenses Direct Material Costs Direct Material Costs Indirect Labor Expenses Utilities Selling, General, and Administrative Expenses	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4110 4120 4130 Account Number 5000 5010 5020 5030 5040 5050 5060 5100
Equity Accounts Shareholder's Equity Capital Capital Common Stock Common Stock Preferred Stock Dividends Income Accounts Operating Revenues Sales Service Revenue Rental Income Other Revenues Interest Income Interest Income Interest Income Interest Income Interest Income	Account Number 3000 3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4130 4120 4130 Account Number 5000 5010 5020 5030 5040 5050 5060
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Sample Chart Of Accounts Construction Company

RD Boyd

Sample Chart Of Accounts Construction Company:

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