

# SAMPLE CHART OF ACCOUNTS A COMPREHENSIVE GUIDE TO ORGANIZING FINANCIAL DATA

Account Code	Account Name	Account Type	Sub-Accounts
1000	Assets		
1100	Current Assets	Group	
1110	Cash and Cash Equivalents	Main	
1111	Petty Cash	Sub	
1112	Bank Accounts	Sub	
1113	Temporary Investments	Sub	
1120	Accounts Receivable	Main	
1121	Trade Receivables	Sub	
1122	Non-trade Receivables	Sub	
1130	Inventory	Main	
1131	Raw Materials	Sub	
1132	Work-in-Progress	Sub	
1133	Finished Goods	Sub	
1200	Fixed Assets	Group	
1210	Tangible Fixed Assets	Main	
1211	Land	Sub	
1212	Buildings	Sub	
1213	Machinery & Equipment	Sub	
1220	Intangible Fixed Assets	Main	
1221	Patents	Sub	
1222	Trademarks	Sub	
1300	Prepaid Expenses	Group	
1310	Insurance Prepaid	Main	
1311	Health Insurance Prepaid	Sub	
1312	Property Insurance Prepaid	Sub	
2000	Liabilities		
2100	Current Liabilities	Group	
2110	Accounts Payable	Main	
2111	Trade Payables	Sub	
2112	Non-trade Payables	Sub	
2120	Short-term Loans Payable	Main	
2121	Bank Loans Payable	Sub	
2122	Line of Credit	Sub	
2130	Accrued Expenses	Main	
2131	Salaries Payable	Sub	
2132	Interest Payable	Sub	
2200	Long-term Liabilities	Group	
2210	Notes Payable	Main	
2211	Promissory Notes Payable	Sub	
2212	Bonds Payable	Sub	
2220	Mortgage Payable	Main	
2221	Residential Mortgage Payable	Sub	
2222	Commercial Mortgage Payable	Sub	
3000	Equity		
3100	Shareholders' Equity	Group	
3110	Common Stock	Main	
3111	Class A Common Stock	Sub	
3112	Class B Common Stock	Sub	
3120	Preferred Stock	Main	
3121	Class A Preferred Stock	Sub	
3122	Class B Preferred Stock	Sub	
3200	Retained Earnings	Main	
3210	Beginning Retained Earnings	Sub	
3220	Net Income	Sub	
3230	Dividends	Sub	

# Sample Chart Of Accounts For Consulting Business

**JG Myers**



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