

Small Business Chart of Accounts

Account Name	Code	Financial Statement	Group	Sub-Group	Normally
Bank checking account	1000	Balance sheet	Current assets	Cash and cash equivalents	Debit
Bank savings account	1010	Balance sheet	Current assets	Cash and cash equivalents	Debit
Online savings account	1020	Balance sheet	Current assets	Cash and cash equivalents	Debit
Petty cash account	1030	Balance sheet	Current assets	Cash and cash equivalents	Debit
Paypal account	1040	Balance sheet	Current assets	Cash and cash equivalents	Debit
Accounts receivable	1200	Balance sheet	Current assets	Accounts receivable	Debit
Allowance for doubtful debts account	1210	Balance sheet	Current assets	Accounts receivable	Credit
Inventory	1400	Balance sheet	Current assets	Inventory	Debit
Prepayments	1600	Balance sheet	Current assets	Other current assets	Debit
Property	1800	Balance sheet	Long term assets	Property, plant and equipment	Debit
Property Depreciation	1810	Balance sheet	Long term assets	Property, plant and equipment	Credit
Plant	1820	Balance sheet	Long term assets	Property, plant and equipment	Debit
Plant depreciation	1830	Balance sheet	Long term assets	Property, plant and equipment	Credit
Equipment	1840	Balance sheet	Long term assets	Property, plant and equipment	Debit
Equipment depreciation	1850	Balance sheet	Long term assets	Property, plant and equipment	Credit
Accounts payable	2000	Balance sheet	Current liabilities	Accounts payable	Credit
Payroll payable	2200	Balance sheet	Current liabilities	Other current liabilities	Credit
Interest payable	2210	Balance sheet	Current liabilities	Other current liabilities	Credit
Accrued expenses	2220	Balance sheet	Current liabilities	Other current liabilities	Credit
Unearned revenue	2230	Balance sheet	Current liabilities	Other current liabilities	Credit
Sales Tax payable	2240	Balance sheet	Current liabilities	Other current liabilities	Credit
Purchase Tax payable	2250	Balance sheet	Current liabilities	Other current liabilities	Credit
Payroll tax payable	2260	Balance sheet	Current liabilities	Other current liabilities	Credit
Income tax payable	2270	Balance sheet	Current liabilities	Other current liabilities	Credit
Mortgage loan	2400	Balance sheet	Long-term liabilities	Mortgages	Credit
Other loans	2600	Balance sheet	Long-term liabilities	Loans	Credit
Owners contributions	3000	Balance sheet	Equity	Capital	Credit

Sample Chart Of Accounts For Service Business

Karen Mitchell, Craig Savage, Jim Erwin



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