

2	Account Name	Code	Financial Statement	Group	Sub-Group	Normally
3	Bank checking account	1000	Balance sheet	Current assets	Cash and cash equivalents	Debit
4	Bank savings account	1010	Balance sheet	Current assets	Cash and cash equivalents	Debit
5	Online savings account	1020	Balance sheet	Current assets	Cash and cash equivalents	Debit
6	Petty cash account	1030	Balance sheet	Current assets	Cash and cash equivalents	Debit
7	Paypal account	1040	Balance sheet	Current assets	Cash and cash equivalents	Debit
8	Accounts receivable	1200	Balance sheet	Current assets	Accounts receivable	Debit
9	Allowance for doubtful debts account	1210	Balance sheet	Current assets	Accounts receivable	Credit
10	Inventory	1400	Balance sheet	Current assets	Inventory	Debit
11	Prepayments	1600	Balance sheet	Current assets	Other current assets	Debit
12	Property	1800	Balance sheet	Long term assets	Property, plant and equipment	Debit
13	Property Depreciation	1810	Balance sheet	Long term assets	Property, plant and equipment	Credit
14	Plant	1820	Balance sheet	Long term assets	Property, plant and equipment	Debit
15	Plant depreciation	1830	Balance sheet	Long term assets	Property, plant and equipment	Credit
16	Equipment	1840	Balance sheet	Long term assets	Property, plant and equipment	Debit
17	Equipment depreciation	1850	Balance sheet	Long term assets	Property, plant and equipment	Credit
18	Accounts payable	2000	Balance sheet	Current liabilities	Accounts payable	Credit
19	Payroll payable	2200	Balance sheet	Current liabilities	Other current liabilities	Credit
20	Interest payable	2210	Balance sheet	Current liabilities	Other current liabilities	Credit
21	Accrued expenses	2220	Balance sheet	Current liabilities	Other current liabilities	Credit
22	Unearned revenue	2230	Balance sheet	Current liabilities	Other current liabilities	Credit
23	Sales Tax payable	2240	Balance sheet	Current liabilities	Other current liabilities	Credit
24	Purchase Tax payable	2250	Balance sheet	Current liabilities	Other current liabilities	Credit
25	Payroll tax payable	2260	Balance sheet	Current liabilities	Other current liabilities	Credit
26	Income tax payable	2270	Balance sheet	Current liabilities	Other current liabilities	Credit
27	Mortgage loan	2400	Balance sheet	Long-term liabilities	Mortgages	Credit
28	Other loans	2600	Balance sheet	Long-term liabilities	Loans	Credit
29	Owners contributions	3000	Balance sheet	Equity	Capital	Credit

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RJ Shavelson



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