

# 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 Of Contracting Company

**David Kirk**



## **Sample Chart Of Accounts Of Contracting Company:**

Contractor's Guide to QuickBooks Pro 2002 Karen Mitchell, Craig Savage, Jim Erwin, 2002 According to a recent national survey more construction contractors use QuickBooks Pro and QuickBooks than all other accounting programs combined And for good reason QuickBooks Pro excels at all the routine paperwork in a construction office writing checks keeping track of your bank balance sending out invoices and statements creating up to the minute profit and loss statements for the month year or by job writing payroll checks paying suppliers and subcontractors tracking job costs comparing estimated and actual costs for each job and much more But there s a lot to learn in QuickBooks Pro And converting to a new accounting system can be a complex and confusing task even if you have a strong background in accounting and plenty of time to install the new system That s why this book was written because most construction pros aren t accounting experts and have more important work to do at the job site

*Contractor's Guide to QuickBooks Pro 2003* Karen Mitchell, Craig Savage, Jim Erwin, 2003 Easily master QuickBooks Pro 2003 and quickly learn how to generate reports to help you analyze your company s progress Includes a FREE CD ROM with preconfigured construction company files for QuickBooks Pro including one for Canada Just drag the company file onto your hard drive and then fill it in with your vendors subs and customers Also included is a complete estimating program with a cost database to help you estimate your jobs and a unique translation tool to transfer the estimate to QuickBooks Pro for job costing Includes 40 FREE construction forms

**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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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

**Brilliant Book-keeping** Martin Quinn,2012-07-09 Successful financial management starts with effective book keeping Whether you run a business are self employed or simply want to get to grips with your personal finances Brilliant Book keeping will ensure your accounts are as efficient and profitable as they should be Thisbook will show you how to keep accurate and complete financial records You ll never fear a tax audit again Packed with practical step by step advice to guarantee your accounts will always be in great shape

**Learning QuickBooks Step-by-Step - QuickBooks Fundamentals - Version 2006** Sleeter Group, Incorporated, The,2006-08 *The Secrets to Construction Business Success* Thomas C. Schleifer,Mounir El Asmar,2021-12-12 With a daunting industry wide business failure rate construction professionals need to manage risk and finances as effectively as they manage projects and people The Secrets to Construction Business Success empowers contractors and other professionals to defy the long odds threatening their stability growth and very survival Drawing on the authors more than eight decades of combined experience turning around failing firms this book provides a masterclass in structuring managing and futureproofing a construction business Chapters on measuring and responding to dips in revenue equip executives to recognize and respond to the warning signs of financial distress while chapters on succession planning ensure that organizations survive their founders departures Sample documents and tools developed for the authors consulting practice offer field tested solutions to organizational structure forecasting and accounting challenges A steady source of guidance in an industry with few constants The Secrets to Construction Business Success makes an invaluable addition to any industry leader s library

*Construction Management* Daniel W. Halpin,Bolivar A. Senior,Gunnar Lucko,2017-08-07 It s often said that the construction professional has to be a jack of all trades and master of all This text covers a wide range of subjects reflecting the breadth of knowledge needed to understand the dynamics of this large and complex industry This edition includes updated chapters on planning and scheduling a new chapter addressing linear scheduling methods material regarding the historical background of construction as a profession and includes an Instructor Resource of solutions to the end of chapter review exercises This text has become a standard course text at many universities The first four editions have enjoyed wide success as an introductory treatment of the subjects which are critical to success in the construction industry This fifth edition preserves the features that have been most appreciated by its users throughout the years and adds suggestions provided by instructors and students through formal surveys and informal feedback to the authors

**Cost Accounting and Financial Management for Construction Project Managers** Len Holm,2018-09-03 Proper cost accounting and financial management are essential elements of any successful construction job and therefore make up essential skills for construction project managers and project engineers Many textbooks on the market focus on the theoretical principles of accounting and finance required for head office staff like

the chief financial officer CFO of a construction firm This book's unique practical approach focuses on the activities of the construction management team including the project manager superintendent project engineer and jobsite cost engineers and cost accountants In short this book provides a seamless connection between cost accounting and construction project management from the construction management practitioner's perspective Following a complete accounting cycle from the original estimate through cost controls to financial close out the book makes use of one commercial construction project case study throughout It covers key topics like financial statements ratios cost control earned value equipment depreciation cash flow and pay requests But unlike other texts this book also covers additional financial responsibilities such as cost estimates change orders and project close out Also included are more advanced accounting and financial topics such as supply chain management activity based accounting lean construction techniques taxes and the developer's pro forma Each chapter contains review questions and applied exercises and the book is supplemented with an eResource with instructor manual estimates and schedules further cases and figures from the book This textbook is ideal for use in all cost accounting and financial management classes on both undergraduate and graduate level construction management or construction engineering programs

Running a Successful Construction Company David Gerstel, 2002-11-01 Are you a builder looking to transition your hands on skills into a successful construction company Running a Successful Construction Company by David Gerstel is your essential guide to navigating the complexities of running a construction business Drawing on decades of experience in both remodeling and new construction Gerstel demystifies the everyday challenges contractors face making it easier for you to thrive in the industry Whether you're just starting or looking to enhance your existing operations Running a Successful Construction Company is acknowledged as the leading resource in its field Equip yourself with the knowledge and skills necessary to take your construction business to the next level

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*Construction Business Management* Nick Ganaway, 2007-06-01 Only 43 per cent of U S construction firms remain in business after four years Why Inadequate management according to the U S Small Business Administration This is surprising because most construction firms are formed by ambitious construction project managers executives and tradesmen who have excelled at what they have been doing But as experienced as these entrepreneurs may be they are not likely prepared to take on the full range of responsibilities forced on them in managing the business of construction in its entirety While this business failure rate and its causes are based on U S experience available data from a number of other industrialized countries shows they are similar This book describes in detail what the business side of the construction equation requires of the construction firm owner The contractor who quickly learns these requirements can identify and avoid or manage around the pitfalls that cause the high failure rate in our industry and put his or her construction firm on a level playing field with the best run companies in the business The detailed duties of the owner whether in the U S U K Australia or Canada are a common theme throughout the book The author Nick Ganaway speaks peer to peer and the book is sprinkled with supporting examples from his own experience He is immersed in the industry and this book is based on the things I've learned used and refined as a light commercial general contractor in the course of starting and operating my own construction firm for 25 years The contractor doing 5 million or 50 million or more in annual sales or the equivalent amount in other countries or the entrepreneur who is just starting up can use the tried and proven material in this book to build a business that is profitable

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