# ESSENTIAL SAMPLE CHART OF ACCOUNTS FOR CONSTRUCTION COMPANIES

Account Code	Account Name
	Assets
1000	Cash
1010	Accounts Receivable
1020	Inventory
1030	Prepaid Expenses
1040	Land
1050	Buildings
1060	Construction Equipment
Liabi	lities and Equity
2000	Accounts Payable
2010	Accrued Expenses
2020	Short-term Loans
2030	Long-term Loans
2040	Capital Stock
2050	Retained Earnings
	Revenue
3000	Project Income
3010	Contract Revenue
3020	Service Income
3030	Other Income
	Expenses
4000	Labor Cost
4010	Materials and Supplies
4020	Subcontractor Cost
4030	Rent and Utilities
4040	Insurance
4050	Depreciation
4060	Repairs and Maintenance
4070	Travel and Entertainment
4080	Marketing and Advertising
4090	Professional Fees
4100	Interest Expense
4110	Taxes and Licenses
4120	Miscellaneous Expenses

# **Sample Chart Of Accounts For Building Industry**

**Bonnie Biafore** 

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Financial Management and Accounting Fundamentals for Construction Daniel W. Halpin, Bolivar A. Senior, 2011-09-09 TECHNOLOGY ENGINEERING CIVIL SUCCESSFUL FINANCIAL MANAGEMENT IN THE CONSTRUCTION INDUSTRY BEGINS WITH THIS HANDS ON GUIDE While construction professionals are skilled in the technical side of their work they often find the financial management aspect of the business daunting Financial Management and Accounting Fundamentals for Construction will help you better understand and navigate the financial decisions that are part of every construction project This book is a compact summary of the basic financial skills that a construction professional must have to be successful in the management of a construction company and its projects Its topics address many of the questions that any construction administrator will face such as How to organize and use a company s financial reports What amount of cash must be made available to the contractor to complete a project Why the early payment of supplier invoices can enhance profitability How to quantify the time value of money in financial decisions What tax amount is owed by a company and how it impacts the bottom line How to control project costs What financial sources are available to a construction contractor for capital expansion In this text you will learn about accounting fundamentals project related financial matters and company level financial issues three factors that are key to your career success An ideal reference for students of construction management and engineering as well as professionals who need a quick refresher when dealing with cost control analysis and other financial issues this text also offers Easy to understand coverage of financial concepts specific to the construction industry including business taxation project control engineering economy and financial forecasting Numerous worked examples plus end of chapter review questions and exercises Helpful appendices that present the structure of a typical chart

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