

| | A | B | C | D | E | F |
|----|--------------------------------------|------|---------------------|---------------------|----------------------------------|----------|
| 1 | Sample Chart of Accounts | | | | | |
| 2 | Account Name | Code | Financial Statement | Group | Sub-Group | Normally |
| 3 | Bank checking account | 100 | Balance sheet | Current assets | Cash and cash equivalents | Debit |
| 4 | Bank savings account | 110 | Balance sheet | Current assets | Cash and cash equivalents | Debit |
| 5 | Online savings account | 120 | Balance sheet | Current assets | Cash and cash equivalents | Debit |
| 6 | Petty cash account | 130 | Balance sheet | Current assets | Cash and cash equivalents | Debit |
| 7 | Paypal account | 140 | Balance sheet | Current assets | Cash and cash equivalents | Debit |
| 8 | Short term marketable securities | 200 | Balance sheet | Current assets | Short term marketable securities | Debit |
| 9 | Accounts receivable | 300 | Balance sheet | Current assets | Accounts receivable | Debit |
| 10 | Allowance for doubtful debts account | 310 | Balance sheet | Current assets | Accounts receivable | Credit |
| 11 | Raw materials | 400 | Balance sheet | Current assets | Inventory | Debit |
| 12 | Work in progress | 410 | Balance sheet | Current assets | Inventory | Debit |
| 13 | Finished goods | 420 | Balance sheet | Current assets | Inventory | Debit |
| 14 | Other receivables | 500 | Balance sheet | Current assets | Other current assets | Debit |
| 15 | Prepayments | 510 | Balance sheet | Current assets | Other current assets | Debit |
| 16 | Long term marketable securities | 600 | Balance sheet | Long term assets | Long term marketable securities | Debit |
| 17 | Property | 700 | Balance sheet | Long term assets | Property, plant and equipment | Debit |
| 18 | Property Depreciation | 710 | Balance sheet | Long term assets | Property, plant and equipment | Credit |
| 19 | Plant | 720 | Balance sheet | Long term assets | Property, plant and equipment | Debit |
| 20 | Plant depreciation | 730 | Balance sheet | Long term assets | Property, plant and equipment | Credit |
| 21 | Equipment | 740 | Balance sheet | Long term assets | Property, plant and equipment | Debit |
| 22 | Equipment depreciation | 750 | Balance sheet | Long term assets | Property, plant and equipment | Credit |
| 23 | Goodwill | 800 | Balance sheet | Long term assets | Goodwill | Debit |
| 24 | Intellectual property | 810 | Balance sheet | Long term assets | Intellectual property | Debit |
| 25 | Intellectual property amortization | 820 | Balance sheet | Long term assets | Intellectual property | Credit |
| 26 | Other assets | 840 | Balance sheet | Long term assets | Other long term assets | Debit |
| 27 | Notes payable | 900 | Balance sheet | Current liabilities | Notes payable | Credit |
| 28 | Accounts payable | 1000 | Balance sheet | Current liabilities | Accounts payable | Credit |

Sample Chart Of Accounts For Service Business

Michael Seilmaier

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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