

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 Construction Company

Raffaela Di Napoli



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Mueller,2012-12-06 Management and administrative processes within the construction industry have been undergoing major changes in the last several decades These changes have involved significant adjustments in management science and management techniques brought about by the need for contemporary valid information with which to manage the construction process In short management in the construction industry is changing significantly change will continue at an accelerated pace at least through the next decade The responses required of construction industry management are now resulting in a movement away from an entrepreneurial management style to professional management techniques and procedures THE COMPELLING ECONOMIC ISSUES The issues forcing these changes are economic The rising costs of construction and of money are forcing the buyers of construction services to be more demanding Their demands are for more construction economies more production and more productivity than at any time in the past Nowhere has this been more evident than in the Business Roundtable on construction and in the response of the construction industry to it To be successfully responsive management in the construction industry will be required to use the best project management methods available for cost control schedule control and for financial and accounting controls But responsive professional management can survive and will flourish within this more demanding economic environment **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 of accounts the flow of transactions through a construction accounting system and tables required for computing interest and the time value of money

Cost Analysis for Engineers and Scientists Fariborz Tayyari, 2021-11-21 This book helps apply managerial accounting techniques to problems in areas including that of cost estimation cost control product pricing and business segment discontinuation It is a valuable resource for short term courses and seminars conducted to train professionals and practitioners in engineering and manufacturing cost analysis *Cost Analysis for Engineers and Scientists* introduces the fundamentals accounting information systems and manufacturing costs It also presents product costing and manufacturing cost allocation to individual as well as joint products The concepts and applications of cost volume profit and breakeven analysis for single product and multiple products are also discussed It is intended for engineers managers and scientists to apply cost analysis techniques for assessing engineering and financial projects A solutions manual and PowerPoint slides are available for qualified textbook adoption

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Microcomputer Accounting Greg Anders, 2001-06 This text workbook consists of 14 tutorial chapters that provide extensive coverage of accounting topics and offers a balance between reading and hands on activities Each chapter features an end of chapter application problem The text and template disks are compatible with Peachtree Complete Release 8 0

Construction Guide Eric P. Wallace, 2008 *Construction Guide* provides CPAs with guidance on the accounting auditing and reporting that are particular to the construction industry In addition it provides CPAs with guidance on engagements for a wide range of situations 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

Peachtree For Dummies Elaine Marmel, Diane Koers, 2004-08-02 li According to a Greenfield Online survey one third of small business owners find accounting to be the most intimidating part of managing their businesses many have no formal training in accounting and welcome a user friendly approach to learning the software li

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Accounting in France (RLE Accounting) Yannick Lemarchand,Robert H. Parker,2014-04-03 This volume illustrates the research not only of French accountants Colasse Durand Jouanique Lemarchand Nikitin Richard Tessier but also the work of Belgian authors writing in French Stevelinck Haulotte and of French non accountants de Swarte Durdilly Sauvy The work of British and North American academics writing in English on French accounting history is also illustrated from the 1930s Howard Edwards through to the 1960s Parker and the more recent research of Standish Fortin and Bhimani The contributions to this volume have been arranged both chronologically and thematically as follows the earliest business accounting records the first French accounting authors Colbert Savbary and the Ordonnance de Commerce the eighteenth and nineteenth centuries cost accounting the national accounting plan national income accounting government accounting and accounting theory An abstract of each contribution is given in both English and French Computer Accounting with Peachtree Complete 2004 for Microsoft Windows Carol Yacht,2005 Computer Accounting with Peachtree Complete 2004 Release 11 8th edition teaches students how to use Peachtree Complete Accounting software The text first builds students familiarity with all of the features of Peachtree Complete Accounting 2004 Step by step instructions show students how to apply accounting concepts to real world situations Teach Yourself VISUALLY QuickBooks 2015 Elaine Marmel,2014-10-02 The visual way to master QuickBooks 2015 If you learn better by seeing rather than wading through confusing text then this visual guide is for you Teach Yourself VISUALLY QuickBooks 2015 gives you hundreds of succinctly captioned step by step screenshots that reveal how to master QuickBooks 2015 and get your business finances in working order QuickBooks 2015 is the world s most popular accounting software but that doesn t mean it s easy to figure out on your own In this great guide you ll find tons of visual references that make it easy to navigate QuickBooks 2015 Learn how to store and process company names addresses and account information track accounts payable compile and integrate data produce reports for tracking and analyzing financial data and so much more all with visual references that won t make you pull your hair out Find out how to choose a company identity and set up your sales tax Cut through the jargon and see how to edit paycheck information and track employees time records Create invoices and estimates with QuickBooks 2015 Follow along with easy to decipher screenshots that make it clear how to pay bills online and print financial reports If you re a visual learner interested in getting your business finances in order this see as you go guide makes it easier to master QuickBooks 2015 without the headache of trying to figure out hard to read text

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