

Chart of Accounts						
Account Details					Financials	
Account ID	Account Name	Account Description	Account Group	Account Sub-Group	Financial Statement	"To Increase" Accounting Entry
A1-1-101	Bank checking account	Funds available for withdrawal	Current Assets	Cash and cash equivalents	Balance Sheet	Debit
A1-1-102	Bank savings account	Savings, earns interest	Current Assets	Cash and cash equivalents	Balance Sheet	Debit
A1-1-201	Online savings account	Internet-based savings account	Current Assets	Cash and cash equivalents	Balance Sheet	Debit
A1-1-301	Petty cash account	Small, miscellaneous expenses	Current Assets	Cash and cash equivalents	Balance Sheet	Debit
A1-1-401	Paypal account	Online payment transactions	Current Assets	Cash and cash equivalents	Balance Sheet	Debit
A1-2-101	Short term marketable securities	Short-term investment assets	Current Assets	Short term marketable securities	Balance Sheet	Debit
A1-3-101	Accounts receivable	Money owed by customers	Current Assets	Accounts receivable	Balance Sheet	Debit
A1-5-101	Inventory	Goods for sale stock	Current Assets	Inventory	Balance Sheet	Debit
A1-6-101	Other receivables	Various amounts owed	Current Assets	Other current assets	Balance Sheet	Debit
A1-6-201	Prepayments	Payments made in advance	Current Assets	Other current assets	Balance Sheet	Debit
A2-1-101	Allowance for doubtful debts account	Provision for bad debts	Current Assets - Doubtful Debts	Doubtful debts	Balance Sheet	Credit
A3-1-101	Long term marketable securities	Long-term investment assets	Non-Current Assets	Long-term marketable securities	Balance Sheet	Debit
A3-2-101	Property	Real estate assets	Non-Current Assets	Property, plant and equipment	Balance Sheet	Debit
A3-2-202	Plant	Production equipment assets	Non-Current Assets	Property, plant and equipment	Balance Sheet	Debit
A3-2-303	Equipment	Assets for operational use	Non-Current Assets	Property, plant and equipment	Balance Sheet	Debit
A3-3-101	Goodwill	Intangible asset value	Non-Current Assets	Goodwill	Balance Sheet	Debit
A3-4-101	Intellectual property	Owned creative assets	Non-Current Assets	Intellectual property	Balance Sheet	Debit
A4-1-101	Property Depreciation	Real estate value decline	Non-Current Assets - Depreciation and Amortization	Property, plant and equipment	Balance Sheet	Credit
A4-1-102	Plant depreciation	Equipment value decline	Non-Current Assets - Depreciation and Amortization	Property, plant and equipment	Balance Sheet	Credit
A4-1-103	Equipment depreciation	Asset value depreciation	Non-Current Assets - Depreciation and Amortization	Property, plant and equipment	Balance Sheet	Credit
A4-2-101	Intellectual property amortization	IP value decrease	Non-Current Assets - Depreciation and Amortization	Intellectual property	Balance Sheet	Credit
L1-1-101	Notes payable	Documented payment obligations	Current Liabilities	Notes payable	Balance Sheet	Credit

Sample Chart Of Accounts It Consultant

Jianjun Gao



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Table of Contents **Sample Chart Of Accounts It Consultant**

1. Understanding the eBook **Sample Chart Of Accounts It Consultant**
 - The Rise of Digital Reading **Sample Chart Of Accounts It Consultant**
 - Advantages of eBooks Over Traditional Books
2. Identifying **Sample Chart Of Accounts It Consultant**
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an **Sample Chart Of Accounts It Consultant**
 - User-Friendly Interface
4. Exploring eBook Recommendations from **Sample Chart Of Accounts It Consultant**
 - Personalized Recommendations
 - **Sample Chart Of Accounts It Consultant** User Reviews and Ratings
 - **Sample Chart Of Accounts It Consultant** and Bestseller Lists

5. Accessing Sample Chart Of Accounts It Consultant Free and Paid eBooks
 - Sample Chart Of Accounts It Consultant Public Domain eBooks
 - Sample Chart Of Accounts It Consultant eBook Subscription Services
 - Sample Chart Of Accounts It Consultant Budget-Friendly Options
6. Navigating Sample Chart Of Accounts It Consultant eBook Formats
 - ePub, PDF, MOBI, and More
 - Sample Chart Of Accounts It Consultant Compatibility with Devices
 - Sample Chart Of Accounts It Consultant Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Chart Of Accounts It Consultant
 - Highlighting and Note-Taking Sample Chart Of Accounts It Consultant
 - Interactive Elements Sample Chart Of Accounts It Consultant
8. Staying Engaged with Sample Chart Of Accounts It Consultant
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sample Chart Of Accounts It Consultant
9. Balancing eBooks and Physical Books Sample Chart Of Accounts It Consultant
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Chart Of Accounts It Consultant
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Sample Chart Of Accounts It Consultant
 - Setting Reading Goals Sample Chart Of Accounts It Consultant
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Sample Chart Of Accounts It Consultant
 - Fact-Checking eBook Content of Sample Chart Of Accounts It Consultant
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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