

	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

**Ying-Ying Zheng**



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