

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
Liabilities 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

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of accounts the flow of transactions through a construction accounting system and tables required for computing interest and the time value of money *The Secrets to Construction Business Success* Thomas C. Schleifer, Mounir El Asmar, 2021-12-12

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