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				
Liabi	lities 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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