3	Account Name	Code	Financial Statement	Group	Sub-Group	Normally
1	Bank checking account	1000	Balance sheet	Current insets	Cash and cash equivalents	Debit
4	Bank savings account	1010	Balance sheet	Current assets	Cash and cash equivalents	Debit
3.	Online savings account	1030	Bulance sheet	Current assets	Cash and cash equivalents	Dobit
¥	Petty cash account	1030	Balance sheet	Current assets	Cash and cash equivalents	Debit
3	Paypal account	1040	Balance sheet	Current assets	Cash and cash equivalents	Debit
1	Accounts receivable	1200	Balance sheet	Current assets	Accounts receivable	Debit
3	Allowance for doubtful dubts account	1210	Balance sheet	Current accets	Accounts receivable	Credit
20	Inventory	1400	Balance sheet	Correct assets	Inventory	Debit
11	Prepayments	1600	Balance sheet	Current assets	Other current assets	Debit
12	Property	1800	Balance sheet	Long term assets	Property, plant and equipment	Doblit
13	Property Depreciation	1810	Balance sheet	Long teem assets	Property, plant and equipment	Credit
14	Plant	1820	Balance sheet	Long term assets	Property, plant and equipment	Debit
13	Plant depreciation	1830	Balance sheet	Long term assets	Property, plant and equipment	Credit
16	Equipment	1840	Balance shoet	Long term assets	Property, plant and equipment	Dobit
17	Equipment depreciation	1850	Balance sheet	Long term assets	Property, plant and equipment	Credit
18	Accounts payable	2000	Balance sheet	Current Habilities	Accounts payable	Credit
13	Payroll payable	2200	Balance sheet	Current liabilities	Other current liabilities	Credit
20	Interest payable	2210	Balance sheet	Correct Rabilities	Other current liabilities	Credit
n	Accrued experses	2220	Balance sheet	Current liabilities	Other current Babilities	Credit
22	Uneamed rinvinue	2230	Balance sheet	Current Habilities	Other current Habilities	Credit
13	Sales, Tax payable	2240	Balance sheet	Current liabilities	Other current liabilities	Credit
24	Purchase Tax payable	2250	Balance sheet	Current liabilities	Other current liabilities	Credit
in the	Payroll tax payable	2260	Balance sheet	Current Babilities	Other current Babilities	Credit
26	Income tax payable	2270	Bulance sheet	Current liabilities	Other current liabilities	Credit
23	Mortgage loan	2400	Balance sheet	Long-term Nabilities	Mortgages	Credit
21	Other loons	2600	Balance sheet	Long-term Babilities	Loans	Credit
275	Owners contributions	3000	Balance shoet	Equity	Capital	Crodit

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**Annelies Wilder-Smith** 

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