#### CONSTRUCTION COMPANY'S CHART OF ACCOUNTS A STRUCTURED FINANCIAL FRAMEWORK

	Account Number
Current Assets	1000
Cash	1010
AccountsReceivable	1020
Inventory	1030
Prepaid Expenses	1040
OtherCurrent Assets	1050
Fixed Assets	1100
Land	1110
Building	1120
Vehicles	1130
Machinery	1140
Furniture	1150
Accumulated Depreciation	1160
Intangible Assets	1200
Patents	1210
Trademarks	1220
Copyrights	1230
Goodwill	1240
Other Assets	1300
Long-termInvestments	1310
Deferred Tax Assets	1320
OtherMiscellaneous Assets	1330
Liability Accounts	Account Number
Current Liabilities	2000
AccountsPayable	2010
Accrued Expenses	2020
Short-term Loans	2030
TaxesPayable	2040
Unearned Revenue	2050
Long-term Liabilities	2100
BankLoans	2110
Mortgages	2120
Long-termDebts	2130
Deferred Tax Liabilities	2140
Pension Obligations	2150
Other Liabilities and Provisions	2200
Deposits	2210
&cruedLiabilities	2220
OtherMiscellaneous Liabilities	2230
Equity Accounts	Account Number
Shareholder's Equity	
	3000
	3000
Capital	
Capital Retained Earnings	3010
Capital     Retained Earnings    Common Stock	3010 3020
Capital    Retained Earnings    Common Stock    Preferred Stock	3010 3020 3030
&mbsp   Capital &mbsp   Retained Earnings &mbsp  Common Stock    Preferred Stock    Dividends	3010 3020 3030 3040 3050
&mbsp  Capital &mbsp   Retained Earnings    Common Stock    Preferred Stock    Dividends Income Accounts	3010 3020 3030 3040 3050
&mbsp   Capital &mbsp   Retained Earnings &mbsp  Common Stock    Preferred Stock    Dividends	3010 3020 3030 3040 3050 Account Number
&mbsp   Capital &mbsp   Retained Earnings     Common Stock     Preferred Stock    Bnividends Income Accounts Operating Revenues     Sales	3010 3020 3030 3040 3050 Account Number
&mbsp&mbsp&mbsp&mbspCapital &mbsp&mbsp&mbsp&mbsp&med Earnings &mbsp&mbsp&mbsp&mbspCommon Stock &mbsp&mbsp&mbspPreferred Stock &mbsp&mbsp&mbsp&mbspDividends &mbsp&mbsp&mbsp&mbspDividends  Income Accounts  Operating Revenues &mbsp&mbsp&mbspSales &mbsp&mbsp&mbspService Revenue	3010 3020 3030 3040 3050 Account Number 4000
&mbsp   Capital &mbsp   Retained Earnings &mbsp   Common Stock     Preferred Stock     Dividends  Income Accounts  Operating Revenues    Sales    Service Revenue     Rental Income	3010 3020 3030 3040 3050 Account Number 4000 4010
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&mbsp   Capital &mbsp   Retained Earnings     Common Stock     Preferred Stock     Dividends Income Accounts Operating Revenues     Sales    Service Revenue     Rental Income Other Revenues     Rental Income	3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4030 4100
&mbsp   Capital &mbsp   Retained Earnings &mbsp   Common Stock     Preferred Stock     Dividends  Income Accounts  Operating Revenues    Sales    Service Revenue     Rental Income Other Revenues     Interest Income     Bnbsp;	3010 3020 3030 3040 3050 Account Number 4010 4010 4020 4030 4100 4110
&mbsp   Capital &mbsp   Retained Earnings &mbsp   Common Stock     Drividends    Drividends  Income Accounts  Operating Revenues     Sales     Sales     Senbsp;                                                                                                                                                                                                                                                                                                  &nb	3010 3020 3030 3040 3050 Account Number 4010 4010 4020 4030 4100 4110 4120 4130
&mbsp   Capital &mbsp   Retained Earnings &mbsp   Common Stock     Preferred Stock     Dividends  Income Accounts  Operating Revenues    Sales    Service Revenue     Rental Income Other Revenues     Interest Income     Bnbsp;	3010 3020 3030 3040 3050 Account Number 4010 4010 4020 4030 4100 4110 4120 4130
&mbsp   Capital &mbsp   Retained Earnings &mbsp   Common Stock     Preferred Stock     Dividends  Income Accounts  Operating Revenues    Sales     Sales     Service Revenue     Rental Income Other Revenues     Interest Income     Gain on Sale of Assets     Miscellaneous Income  Expense Accounts Cost of Goods Sold	3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4100 4110 4120 4130 Account Number
&mbsp   Capital &mbsp   Retained Earnings     Common Stock     Preferred Stock     Dividends  Income Accounts  Operating Revenues     Sales     Service Revenue     Rental Income Other Revenues     Interest Income     Interest Income     Bales Other Revenues     Bales Other Revenues     Interest Income     Bales Other Revenues     Bales Other Revenues     Bales Other Revenues     Bales Other Revenues     Bales Other Revenues    Bales Other Revenues    Bales Other Revenues	3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4030 4110 4110 4120 4130 Account Number
&mbsp   Capital &mbsp   Retained Earnings &mbsp   Common Stock     Preferred Stock     Drividends  Income Accounts  Operating Revenues    Sales    Service Revenue     Rental Income Other Revenues     Rinterest Income     Gain on Sale of Assets     Miscellaneous Income Expense Accounts Cost of Goods Sold     Drirect Labor Expenses     Drirect Material Costs	3010 3020 3030 3040 3050 Account Number 4010 4010 4020 4100 4110 4120 4130 Account Number 5000 5010
&mbsp&mbsp&mbsp&mbspCapital &mbsp&mbsp&mbsp&mbspRetained Earnings &mbsp&mbsp&mbsp&mbspCommon Stock &mbsp&mbsp&mbsp&mbspPreferred Stock &mbsp&mbsp&mbsp&mbspDividends  Income Accounts  Operating Revenues &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspService Revenue &mbsp&mbsp&mbsp&mbspRental Income Other Revenues &mbsp&mbsp&mbspInterest Income &mbsp&mbsp&mbsp&mbspInterest Income	3010 3020 3030 3040 3050 Account Number 4010 4010 4020 4030 4110 4120 4130 Account Number 5000 5010
&mbsp   Capital &mbsp   Retained Earnings &mbsp   Common Stock     Preferred Stock     Dividends  Income Accounts  Operating Revenues     Sales     Service Revenue     Rental Income Other Revenues     Interest Income     Interest Income    Interest Income    Interest Income     Interest Income     Interest Income	3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4100 4110 4120 4130 Account Number 5000 5010
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&mbsp&mbsp&mbsp&mbspCapital &mbsp&mbsp&mbsp&mbspRetained Earnings &mbsp&mbsp&mbsp&mbspCommon Stock &mbsp&mbsp&mbsp&mbspPreferred Stock &mbsp&mbsp&mbsp&mbspDividends  Income Accounts  Operating Revenues &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspService Revenue &mbsp&mbsp&mbsp&mbspRental Income Other Revenues &mbsp&mbsp&mbsp&mbspInterest Income	3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4100 4110 4120 4130 Account Number 5000 5010 5020 5030 5040 5050
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&mbsp&mbsp&mbsp&mbspCapital &mbsp&mbsp&mbsp&mbspCommon Stock &mbsp&mbsp&mbsp&mbspPreferred Stock &mbsp&mbsp&mbsp&mbspDividends  Income Accounts  Operating Revenues &mbsp&mbsp&mbspSales &mbsp&mbsp&mbspSales &mbsp&mbsp&mbspService Revenue &mbsp&mbsp&mbsp&mbspRental Income Other Revenues &mbsp&mbsp&mbspInterest Income &mbsp&mbsp&mbspGain on Sale of Assets &mbsp&mbsp&mbspGain on Sale of Assets &mbsp&mbsp&mbspGain on Expenses &mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspDirect Material Costs &mbsp&mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspUtilities Selling, General, and Administrative Expenses &mbsp&mbsp&mbsp&mbspSalaries and Wages	3010 3020 3030 3040 3050 Account Number 4010 4010 4010 4110 4120 4130 Account Number 5000 5010 5020 5030 5040 5050 5060 5100 5110
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&mbsp&mbsp&mbsp&mbsp&mbspCapital &mbsp&mbsp&mbsp&mbsp&mbspCommon Stock &mbsp&mbsp&mbsp&mbspPreferred Stock &mbsp&mbsp&mbsp&mbspDividends  Income Accounts  Operating Revenues &mbsp&mbsp&mbspSmbsp;Sales &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspRental Income Other Revenues &mbsp&mbsp&mbsp&mbspRental Income &mbsp&mbsp&mbsp&mbspInterest Income &mbsp&mbsp&mbsp&mbspInterest Income &mbsp&mbsp&mbsp&mbspMiscellaneous Income &mbsp&mbsp&mbsp&mbspMiscellaneous Income &mbsp&mbsp&mbsp&mbspMiscellaneous Income &mbsp&mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspDirect Material Costs &mbsp&mbsp&mbsp&mbspDirect Material Costs &mbsp&mbsp&mbsp&mbspIndirect Labor Expenses &mbsp&mbsp&mbsp&mbspUtilities &mbsp&mbsp&mbsp&mbspUtilities &mbsp&mbsp&mbsp&mbsp&mbspUtilities &mbsp&mbsp&mbsp&mbsp&mbspUtilities &mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&mbsp&m	3010 3020 3030 3040 3050 Account Number 4010 4010 4010 4120 4130 Account Number 5010 5010 5020 5030 5040 5050 5060 5110 5120 5130 5140 5150
&mbsp&mbsp&mbsp&mbsp&mbspCapital &mbsp&mbsp&mbsp&mbspRetained Earnings &mbsp&mbsp&mbsp&mbspPreferred Stock &mbsp&mbsp&mbsp&mbspPreferred Stock &mbsp&mbsp&mbsp&mbspDividends  Income Accounts  Operating Revenues &mbsp&mbsp&mbspSalles &mbsp&mbsp&mbsp&mbspSalles &mbsp&mbsp&mbsp&mbspSalles &mbsp&mbsp&mbsp&mbspRental Income Other Revenues &mbsp&mbsp&mbspInterest Income &mbsp&mbsp&mbsp&mbspBall on Sale of Assets &mbsp&mbsp&mbsp&mbspGain on Sale of Assets &mbsp&mbsp&mbsp&mbspBallaneous Income  Expense Accounts Cost of Goods Sold &mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspDirect Labor Expenses &mbsp&mbsp&mbsp&mbspUtilities Selling, General, and Administrative Expenses &mbsp&mbsp&mbsp&mbspUtilities	3010 3020 3030 3040 3050 Account Number 4000 4010 4020 4100 4110 4120 4130 Account Number 5000 5010 5020 5030 5040 5050 5100 5110 5120 5130 5140 5150
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&mbsp   Retained Earnings     Common Stock     Preferred Stock     Preferred Stock     Drividends  Income Accounts  Operating Revenues      Sales     Sales     Sales     Service Revenue     Rental Income Other Revenues     Interest Income     Utilities     Utilities     Utilities     Utilities     Utilities     Utilities     Utilities     Interest Income     Interest Income     Interest Income     Interest Income     Interest Income    Interest Income    Interest Income    Interest Income    Interest Income    Interest Income    Interest Income    Interest Income    Interest Income    Interest Income    Interest Income    Interest Income    Interest Income    Interest Income    Interest Inco	3010 3020 3030 3040 3050 Account Number 4010 4010 4010 4110 4120 4130 Account Number 5000 5010 5020 5030 5040 5100 5110 5120 5130 5140 5150 5160 5170 5180
&mbsp   Retained Earnings     Retained Earnings     Common Stock     Common Stock     Dividends  Income Accounts  Operating Revenues    Senbsp;Sales     Sales     Sential Income     Rental Income     Interest Income	3010 3020 3030 3040 3050  Account Number 4000 4010 4020 4100 4110 4120 4130 Account Number 5000 5010 5020 5030 5040 5050 5100 5110 5120 5130 5140 5150 5160 5170 5180 5170
&mbsp&mbsp&mbsp&mbspCapital &mbsp&mbsp&mbsp&mbspRetained Earnings &mbsp&mbsp&mbsp&mbspCommon Stock &mbsp&mbsp&mbsp&mbspPreferred Stock &mbsp&mbsp&mbsp&mbspDividends  Income Accounts  Operating Revenues &mbsp&mbsp&mbspSmbsp;Sales &mbsp&mbsp&mbsp&mbspSales &mbsp&mbsp&mbsp&mbspService Revenue &mbsp&mbsp&mbsp&mbspRental Income Other Revenues &mbsp&mbsp&mbsp&mbspInterest Income &mbsp&mbsp&mbsp&mbspProfessional Fees &mbsp&mbsp&mbsp&mbspProfessional Fees &mbsp&mbsp&mbsp&mbspProfessional Fees &mbsp&mbsp&mbsp&mbspInsurance	3010 3020 3030 3040 3050 Account Number 4010 4010 4010 4120 4130 Account Number 5000 5010 5020 5030 5040 5050 5100 5110 5120 5110 5120 5110 511
&mbsp   Retained Earnings     Retained Earnings     Common Stock     Common Stock     Dividends  Income Accounts  Operating Revenues    Senbsp;Sales     Sales     Sential Income     Rental Income     Interest Income	3010 3020 3030 3040 3050  Account Number 4000 4010 4020 4100 4110 4120 4130 Account Number 5000 5010 5020 5030 5040 5050 5100 5110 5120 5130 5140 5150 5160 5170 5180 5170

# **Sample Chart Of Accounts Construction Company**

**AMC College** 

#### **Sample Chart Of Accounts Construction Company:**

Contractor's Guide to Quickbooks Pro 2002 Karen Mitchell, Craig Savage, Jim Erwin, 2002 According to a recent national survey more construction contractors use QuickBooks Pro and QuickBooks than all other accounting programs combined And for good reason QuickBooks Pro excels at all the routine paperwork in a construction office writing checks keeping track of your bank balance sending out invoices and statements creating up to the minute profit and loss statements for the month year or by job writing payroll checks paying suppliers and subcontractors tracking job costs comparing estimated and actual costs for each job and much more But there s a lot to learn in QuickBooks Pro And converting to a new accounting system can be a complex and confusing task even if you have a strong background in accounting and plenty of time to install the new system That's why this book was written because most construction pros aren't accounting experts and have more important work to do at the job site QuickBooks 2008 Bonnie Biafore, 2008-01-16 Explains how to use QuickBooks to set up and manage bookkeeping systems track invoices pay bills manage payroll generate reports and Contractor's Guide to QuickBooks Pro 2003 Karen Mitchell, Craig Savage, Jim Erwin, 2003 Easily determine job costs master QuickBooks Pro 2003 and quickly learn how to generate reports to help you analyze your company s progress Includes a FREE CD ROM with preconfigured construction company files for QuickBooks Pro including one for Canada Just drag the company file onto your hard drive and then fill it in with your vendors subs and customers Also included is a complete estimating program with a cost database to help you estimate your jobs and a unique translation tool to transfer the estimate to QuickBooks Pro for job costing Includes 40 FREE construction forms **Running a Successful Construction Company** David Gerstel, 2002-11-01 Are you a builder looking to transition your hands on skills into a successful construction company Running a Successful Construction Company by David Gerstel is your essential guide to navigating the complexities of running a construction business Drawing on decades of experience in both remodeling and new construction Gerstel demystifies the everyday challenges contractors face making it easier for you to thrive in the industry Whether you re just starting or looking to enhance your existing operations Running a Successful Construction Company is acknowledged as the leading resource in its field Equip yourself with the knowledge and skills necessary to take your construction business to the next level Key Features Comprehensive Insights Gain a deep understanding of the essential elements of running a construction business from finance and legal considerations to managing projects and client relationships Real World Solutions Written by a builder for builders this book addresses the unique challenges you ll encounter providing practical strategies and tips that you can implement immediately Visual Guidance Featuring 50 color photos and drawings the book offers visual aids to reinforce key concepts and inspire your business practices Proven Techniques Learn from the experiences of a highly respected and successful construction operator who has built a thriving business Gerstel shares his best practices for effective project management cost control and customer satisfaction **Computerised Accounting** 

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to organize and use a company s financial reports What amount of cash must be made available to the contractor to complete a project Why the early payment of supplier invoices can enhance profitability How to quantify the time value of money in financial decisions What tax amount is owed by a company and how it impacts the bottom line How to control project costs What financial sources are available to a construction contractor for capital expansion In this text you will learn about accounting fundamentals project related financial matters and company level financial issues three factors that are key to your career success An ideal reference for students of construction management and engineering as well as professionals who need a guick refresher when dealing with cost control analysis and other financial issues this text also offers Easy to understand coverage of financial concepts specific to the construction industry including business taxation project control engineering economy and financial forecasting Numerous worked examples plus end of chapter review questions and exercises Helpful appendices that present the structure of a typical chart of accounts the flow of transactions through a construction accounting system and tables required for computing interest and the time value of money *Engineers and Scientists* Fariborz Tayyari,2021-11-21 This book helps apply managerial accounting techniques to problems in areas including that of cost estimation cost control product pricing and business segment discontinuation It is a valuable resource for short term courses and seminars conducted to train professionals and practitioners in engineering and manufacturing cost analysis Cost Analysis for Engineers and Scientists introduces the fundamentals accounting information systems and manufacturing costs It also presents product costing and manufacturing cost allocation to individual as well as joint products The concepts and applications of cost volume profit and breakeven analysis for single product and multiple products are also discussed It is intended for engineers managers and scientists to apply cost analysis techniques for assessing engineering and financial projects A solutions manual and PowerPoint slides are available for qualified textbook Learning QuickBooks Step-by-Step - QuickBooks Fundamentals - Version 2006 Sleeter Group, Incorporated, adoption The,2006-08 Microcomputer Accounting Greg Anders, 2001-06 This text workbook consists of 14 tutorial chapters that provide extensive coverage of accounting topics and offers a balance between reading and hands on activities Each chapter features an end of chapter application problem The text and template disks are compatible with Peachtree Complete Release 8 0 Construction Guide Eric P. Wallace, 2008 Construction Guide provides CPAs with guidance on the accounting auditing and reporting that are particular to the construction industry In addition it provides CPAs with guidance on engagements for a wide range of situations including those special to utility contractors road builders home construction home builders real estate developers commercial construction residential construction and more The book includes work programs practice aids checklists and sample reports **Peachtree For Dummies** Elaine Marmel, Diane Koers, 2004-08-02 li According to a Greenfield Online survey one third of small business owners find accounting to be the most intimidating part of managing their businesses many have no formal training in accounting and welcome a user friendly approach to learning the software li Peachtree Accounting is a well established software package that helps small to mid size businesses manage their finances research suggests that business owners prefer using accounting software over working with professional accountants li This updated edition covers the latest upgrades and enhancements made to the software li Walks the reader through setting up and using Peachtree Accounting managing the accounting functions and gaining insight into business financials

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