

# SAMPLE CHART OF ACCOUNTS A COMPREHENSIVE GUIDE TO ORGANIZING FINANCIAL DATA

| Account Number | Account Name                          | Account Type        | Sub-Accounts |
|----------------|---------------------------------------|---------------------|--------------|
| 1000           | Assets                                |                     |              |
| 1100           | Current Assets                        |                     |              |
| 1110           | Cash and Cash Equivalents             | Current Asset       |              |
| 1111           | Cash on Hand                          | Current Asset       |              |
| 1112           | Petty Cash                            | Current Asset       |              |
| 1120           | Accounts Receivable                   | Current Asset       |              |
| 1121           | Trade Receivables                     | Current Asset       |              |
| 1122           | Allowance for Doubtful Accounts       | Current Asset       |              |
| 1130           | Inventory                             | Current Asset       |              |
| 1131           | Raw Materials                         | Current Asset       |              |
| 1132           | Work-in-Progress                      | Current Asset       |              |
| 1133           | Finished Goods                        | Current Asset       |              |
| 1200           | Non-Current Assets                    |                     |              |
| 1210           | Property, Plant, and Equipment (PP&E) | Non-Current Asset   |              |
| 1211           | Land                                  | Non-Current Asset   |              |
| 1212           | Buildings                             | Non-Current Asset   |              |
| 1213           | Machinery and Equipment               | Non-Current Asset   |              |
| 1220           | Intangible Assets                     | Non-Current Asset   |              |
| 1221           | Patents                               | Non-Current Asset   |              |
| 1222           | Trademarks                            | Non-Current Asset   |              |
| 1300           | Liabilities                           |                     |              |
| 1310           | Current Liabilities                   |                     |              |
| 1311           | Accounts Payable                      | Current Liability   |              |
| 1312           | Accrued Expenses                      | Current Liability   |              |
| 1320           | Long-Term Liabilities                 |                     |              |
| 1321           | Bank Loans                            | Long-Term Liability |              |
| 1322           | Bonds Payable                         | Long-Term Liability |              |
| 1400           | Equity                                |                     |              |
| 1410           | Share Capital                         | Equity              |              |
| 1420           | Retained Earnings                     | Equity              |              |
| 1500           | Revenue                               |                     |              |
| 1510           | Sales                                 | Revenue             |              |
| 1520           | Interest Income                       | Revenue             |              |
| 1600           | Expenses                              |                     |              |
| 1610           | Cost of Goods Sold (COGS)             | Expense             |              |
| 1620           | Salaries and Wages                    | Expense             |              |
| 1630           | Rent                                  | Expense             |              |
| 1640           | Utilities                             | Expense             |              |
| 1650           | Advertising and Marketing             | Expense             |              |

# Sample Chart Of Accounts Consulting

**Xiaolong Qi**



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