

## ESSENTIAL SAMPLE CHART OF ACCOUNTS FOR CONSTRUCTION COMPANIES

| Account Code                  | Account Name              |
|-------------------------------|---------------------------|
| <b>Assets</b>                 |                           |
| 1000                          | Cash                      |
| 1010                          | Accounts Receivable       |
| 1020                          | Inventory                 |
| 1030                          | Prepaid Expenses          |
| 1040                          | Land                      |
| 1050                          | Buildings                 |
| 1060                          | Construction Equipment    |
| <b>Liabilities and Equity</b> |                           |
| 2000                          | Accounts Payable          |
| 2010                          | Accrued Expenses          |
| 2020                          | Short-term Loans          |
| 2030                          | Long-term Loans           |
| 2040                          | Capital Stock             |
| 2050                          | Retained Earnings         |
| <b>Revenue</b>                |                           |
| 3000                          | Project Income            |
| 3010                          | Contract Revenue          |
| 3020                          | Service Income            |
| 3030                          | Other Income              |
| <b>Expenses</b>               |                           |
| 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    |

# Sample Chart Of Accounts For Building Industry

**Padhraic Smyth**



## **Sample Chart Of Accounts For Building Industry:**

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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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