SAMPLE CHART OF ACCOUNTS A COMPREHENSIVE GUIDE TO ORGANIZING FINANCIAL DATA

| Account Number | Account Name | Account Type | Sub-Accounts |
|----------------|---------------------------------------|---------------------|---------------|
| 1000 | Assets | | |
| 1100 | Current Assets | Victorian Control | |
| 1110 | Cash and Cash Equivalents | Current Asset | |
| 1111 | Cash on Hand | Current Asset | |
| 1112 | Petty Cash | Current Asset | 15 |
| 1120 | Accounts Receivable | Current Asset | 1 |
| 1121 | Trade Receivables | Current Asset | |
| 1122 | Allowance for Doubtful Accounts | Current Asset | in the second |
| 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 | Title . |
| 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 | The second second | |
| 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 | 0.0 |

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