

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

Asset Accounts	Account Number
Current Assets	1000
Cash	1010
Accounts Receivable	1020
Inventory	1030
Prepaid Expenses	1040
Other Current 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-term Investments	1310
Deferred Tax Assets	1320
Other Miscellaneous Assets	1330
Liability Accounts	Account Number
Current Liabilities	2000
Accounts Payable	2010
Accrued Expenses	2020
Short-term Loans	2030
Taxes Payable	2040
Unearned Revenue	2050
Long-term Liabilities	2100
Bank Loans	2110
Mortgages	2120
Long-term Debts	2130
Deferred Tax Liabilities	2140
Pension Obligations	2150
Other Liabilities and Provisions	2200
Deposits	2210
Accrued Liabilities	2220
Other Miscellaneous Liabilities	2230
Equity Accounts	Account Number
Shareholder's Equity	3000
Capital	3010
Retained Earnings	3020
Common Stock	3030
Preferred Stock	3040
Dividends	3050
Income Accounts	Account Number
Operating Revenues	4000
Sales	4010
Service Revenue	4020
Rental Income	4030
Other Revenues	4100
Interest Income	4110
Gain on Sale of Assets	4120
Miscellaneous Income	4130
Expense Accounts	Account Number
Cost of Goods Sold	5000
Direct Labor Expenses	5010
Direct Material Costs	5020
Subcontractor Expenses	5030
Equipment and Vehicle Costs	5040
Indirect Labor Expenses	5050
Utilities	5060
Selling, General, and Administrative Expenses	5100
Salaries and Wages	5110
Rent and Lease Expenses	5120
Marketing and Advertising Expenses	5130
Professional Fees	5140
Travel and Entertainment Expenses	5150
Insurance	5160
Office Supplies	5170
Depreciation and Amortization	5180
Other Expenses	5200
Interest Expense	5210
Bad Debts	5220
Loss on Sale of Assets	5230
Miscellaneous Expenses	5240

# Sample Chart Of Accounts Of Contracting Company

**SB Merriam**

A decorative red circular graphic with a gradient, appearing as a partial circle or arc, located to the right of the 'SB Merriam' text.

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**Brilliant Book-keeping** Martin Quinn, 2012-07-09 Successful financial management starts with effective book keeping. Whether you run a business, are self-employed, or simply want to get to grips with your personal finances, Brilliant Book-keeping will ensure your accounts are as efficient and profitable as they should be. This book will show you how to keep accurate and complete financial records. You'll never fear a tax audit again. Packed with practical step-by-step advice to guarantee your accounts will always be in great shape.

**Learning QuickBooks Step-by-Step - QuickBooks Complete - Version 2005** Sleeter Group, Incorporated, The, 2005-10

**QuickBooks 2016** Bonnie Biafore, 2015 Annotation Helping you select the best fit for your company from Intuit's QuickBooks line of financial management software, this work also shows you how to tweak and tailor it to your company's needs so you can manage your finances more effectively and efficiently than ever before.

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**QuickBooks 2014** Bonnie Biafore, 2013 Explains how to use QuickBooks to set up and manage bookkeeping systems, track invoices, pay bills, manage payroll, generate reports, and determine job costs.

**Alpha Teach Yourself Bookkeeping in 24 Hours** Carol Costa, 2008-01-02 One day to bookkeeping success. Since many small businesses leave the all-important job of bookkeeping to someone on the staff with no training, there is a demand for this easy

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**Construction Business Management** Nick B. Ganaway, 2006 A basic guide only this book is intended to provide the reader with general information about construction business management based on the author s personal experience As such it is not intended as a replacement for professional advice

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*The Contractor's Exam Book* John Gladstone, George Perpich, Sandra Perpich, 1997 To help you

successfully prepare for and pass the examination for certified General Builder and Residential Contractor      **Computer**  
**Accounting With Peachtree Complete 2003 For Microsoft Windows** Carol Yacht, McGraw-Hill Education, 2004-02

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### **Table of Contents Sample Chart Of Accounts Of Contracting Company**

1. Understanding the eBook Sample Chart Of Accounts Of Contracting Company
  - The Rise of Digital Reading Sample Chart Of Accounts Of Contracting Company
  - Advantages of eBooks Over Traditional Books
2. Identifying Sample Chart Of Accounts Of Contracting Company
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Sample Chart Of Accounts Of Contracting Company
  - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Chart Of Accounts Of Contracting Company



- Personalized Recommendations
  - Sample Chart Of Accounts Of Contracting Company User Reviews and Ratings
  - Sample Chart Of Accounts Of Contracting Company and Bestseller Lists
5. Accessing Sample Chart Of Accounts Of Contracting Company Free and Paid eBooks
    - Sample Chart Of Accounts Of Contracting Company Public Domain eBooks
    - Sample Chart Of Accounts Of Contracting Company eBook Subscription Services
    - Sample Chart Of Accounts Of Contracting Company Budget-Friendly Options
  6. Navigating Sample Chart Of Accounts Of Contracting Company eBook Formats
    - ePub, PDF, MOBI, and More
    - Sample Chart Of Accounts Of Contracting Company Compatibility with Devices
    - Sample Chart Of Accounts Of Contracting Company Enhanced eBook Features
  7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Sample Chart Of Accounts Of Contracting Company
    - Highlighting and Note-Taking Sample Chart Of Accounts Of Contracting Company
    - Interactive Elements Sample Chart Of Accounts Of Contracting Company
  8. Staying Engaged with Sample Chart Of Accounts Of Contracting Company
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Sample Chart Of Accounts Of Contracting Company
  9. Balancing eBooks and Physical Books Sample Chart Of Accounts Of Contracting Company
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Sample Chart Of Accounts Of Contracting Company
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Sample Chart Of Accounts Of Contracting Company
    - Setting Reading Goals Sample Chart Of Accounts Of Contracting Company
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Sample Chart Of Accounts Of Contracting Company

- Fact-Checking eBook Content of Sample Chart Of Accounts Of Contracting Company
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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