

2	Account Name	Code	Financial Statement	Group	Sub-Group	Normally
3	Bank checking account	1000	Balance sheet	Current assets	Cash and cash equivalents	Debit
4	Bank savings account	1010	Balance sheet	Current assets	Cash and cash equivalents	Debit
5	Online savings account	1020	Balance sheet	Current assets	Cash and cash equivalents	Debit
6	Petty cash account	1030	Balance sheet	Current assets	Cash and cash equivalents	Debit
7	Paypal account	1040	Balance sheet	Current assets	Cash and cash equivalents	Debit
8	Accounts receivable	1200	Balance sheet	Current assets	Accounts receivable	Debit
9	Allowance for doubtful debts account	1210	Balance sheet	Current assets	Accounts receivable	Credit
10	Inventory	1400	Balance sheet	Current assets	Inventory	Debit
11	Prepayments	1600	Balance sheet	Current assets	Other current assets	Debit
12	Property	1800	Balance sheet	Long term assets	Property, plant and equipment	Debit
13	Property Depreciation	1810	Balance sheet	Long term assets	Property, plant and equipment	Credit
14	Plant	1820	Balance sheet	Long term assets	Property, plant and equipment	Debit
15	Plant depreciation	1830	Balance sheet	Long term assets	Property, plant and equipment	Credit
16	Equipment	1840	Balance sheet	Long term assets	Property, plant and equipment	Debit
17	Equipment depreciation	1850	Balance sheet	Long term assets	Property, plant and equipment	Credit
18	Accounts payable	2000	Balance sheet	Current liabilities	Accounts payable	Credit
19	Payroll payable	2200	Balance sheet	Current liabilities	Other current liabilities	Credit
20	Interest payable	2210	Balance sheet	Current liabilities	Other current liabilities	Credit
21	Accrued expenses	2220	Balance sheet	Current liabilities	Other current liabilities	Credit
22	Unearned revenue	2230	Balance sheet	Current liabilities	Other current liabilities	Credit
23	Sales Tax payable	2240	Balance sheet	Current liabilities	Other current liabilities	Credit
24	Purchase Tax payable	2250	Balance sheet	Current liabilities	Other current liabilities	Credit
25	Payroll tax payable	2260	Balance sheet	Current liabilities	Other current liabilities	Credit
26	Income tax payable	2270	Balance sheet	Current liabilities	Other current liabilities	Credit
27	Mortgage loan	2400	Balance sheet	Long-term liabilities	Mortgages	Credit
28	Other loans	2600	Balance sheet	Long-term liabilities	Loans	Credit
29	Owners contributions	3000	Balance sheet	Equity	Capital	Credit

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Table of Contents Sample Chart Of Accounts For Consulting Business

1. Understanding the eBook Sample Chart Of Accounts For Consulting Business
 - The Rise of Digital Reading Sample Chart Of Accounts For Consulting Business
 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Chart Of Accounts For Consulting Business
 - 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 For Consulting Business
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Chart Of Accounts For Consulting Business
 - Personalized Recommendations
 - Sample Chart Of Accounts For Consulting Business User Reviews and Ratings
 - Sample Chart Of Accounts For Consulting Business and Bestseller Lists
5. Accessing Sample Chart Of Accounts For Consulting Business Free and Paid eBooks

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