

Small Business Chart of Accounts

| Account Name | Code | Financial Statement | Group | Sub-Group | Normally |
|--------------------------------------|------|---------------------|-----------------------|-------------------------------|----------|
| Bank checking account | 1000 | Balance sheet | Current assets | Cash and cash equivalents | Debit |
| Bank savings account | 1010 | Balance sheet | Current assets | Cash and cash equivalents | Debit |
| Online savings account | 1020 | Balance sheet | Current assets | Cash and cash equivalents | Debit |
| Petty cash account | 1030 | Balance sheet | Current assets | Cash and cash equivalents | Debit |
| Paypal account | 1040 | Balance sheet | Current assets | Cash and cash equivalents | Debit |
| Accounts receivable | 1200 | Balance sheet | Current assets | Accounts receivable | Debit |
| Allowance for doubtful debts account | 1210 | Balance sheet | Current assets | Accounts receivable | Credit |
| Inventory | 1400 | Balance sheet | Current assets | Inventory | Debit |
| Prepayments | 1600 | Balance sheet | Current assets | Other current assets | Debit |
| Property | 1800 | Balance sheet | Long term assets | Property, plant and equipment | Debit |
| Property Depreciation | 1810 | Balance sheet | Long term assets | Property, plant and equipment | Credit |
| Plant | 1820 | Balance sheet | Long term assets | Property, plant and equipment | Debit |
| Plant depreciation | 1830 | Balance sheet | Long term assets | Property, plant and equipment | Credit |
| Equipment | 1840 | Balance sheet | Long term assets | Property, plant and equipment | Debit |
| Equipment depreciation | 1850 | Balance sheet | Long term assets | Property, plant and equipment | Credit |
| Accounts payable | 2000 | Balance sheet | Current liabilities | Accounts payable | Credit |
| Payroll payable | 2200 | Balance sheet | Current liabilities | Other current liabilities | Credit |
| Interest payable | 2210 | Balance sheet | Current liabilities | Other current liabilities | Credit |
| Accrued expenses | 2220 | Balance sheet | Current liabilities | Other current liabilities | Credit |
| Unearned revenue | 2230 | Balance sheet | Current liabilities | Other current liabilities | Credit |
| Sales Tax payable | 2240 | Balance sheet | Current liabilities | Other current liabilities | Credit |
| Purchase Tax payable | 2250 | Balance sheet | Current liabilities | Other current liabilities | Credit |
| Payroll tax payable | 2260 | Balance sheet | Current liabilities | Other current liabilities | Credit |
| Income tax payable | 2270 | Balance sheet | Current liabilities | Other current liabilities | Credit |
| Mortgage loan | 2400 | Balance sheet | Long-term liabilities | Mortgages | Credit |
| Other loans | 2600 | Balance sheet | Long-term liabilities | Loans | Credit |
| Owners contributions | 3000 | Balance sheet | Equity | Capital | Credit |

sample chart of accounts for manufacturing company

Manufacturing Chart Of Accounts Example

R Barnett



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