

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

Karen Mitchell, Craig Savage, Jim Erwin

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Table of Contents Manufacturing Chart Of Accounts Example

1. Understanding the eBook Manufacturing Chart Of Accounts Example
 - The Rise of Digital Reading Manufacturing Chart Of Accounts Example
 - Advantages of eBooks Over Traditional Books
2. Identifying Manufacturing Chart Of Accounts Example
 - 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 Manufacturing Chart Of Accounts Example
 - User-Friendly Interface
4. Exploring eBook Recommendations from Manufacturing Chart Of Accounts Example
 - Personalized Recommendations
 - Manufacturing Chart Of Accounts Example User Reviews and Ratings
 - Manufacturing Chart Of Accounts Example and Bestseller Lists
5. Accessing Manufacturing Chart Of Accounts Example Free and Paid eBooks
 - Manufacturing Chart Of Accounts Example Public Domain eBooks
 - Manufacturing Chart Of Accounts Example eBook Subscription Services
 - Manufacturing Chart Of Accounts Example Budget-Friendly Options
6. Navigating Manufacturing Chart Of Accounts Example eBook Formats
 - ePub, PDF, MOBI, and More
 - Manufacturing Chart Of Accounts Example Compatibility with Devices
 - Manufacturing Chart Of Accounts Example Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Manufacturing Chart Of Accounts Example
 - Highlighting and Note-Taking Manufacturing Chart Of Accounts Example
 - Interactive Elements Manufacturing Chart Of Accounts Example
8. Staying Engaged with Manufacturing Chart Of Accounts Example

- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Manufacturing Chart Of Accounts Example
9. Balancing eBooks and Physical Books Manufacturing Chart Of Accounts Example
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Manufacturing Chart Of Accounts Example
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Manufacturing Chart Of Accounts Example
- Setting Reading Goals Manufacturing Chart Of Accounts Example
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Manufacturing Chart Of Accounts Example
- Fact-Checking eBook Content of Manufacturing Chart Of Accounts Example
 - 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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