

Sample Chart of Accounts (General Ledger Numbers)

company	division	account	Sub account	account_category	Normal balance	account_type	description
1	0	1000	0	Asset	Debit	Balance Sheet	Bank Account
1	0	1150	0	Asset	Debit	Balance Sheet	Accounts Receivable
1	0	1150	100	Asset	Debit	Balance Sheet	Undeposited Cash Receipts
1	0	1200	0	Asset	Debit	Balance Sheet	Inventory
1	0	1500	0	Asset	Debit	Balance Sheet	Fixed Assets
1	0	1600	0	Asset	Debit	Balance Sheet	Equipment
1	0	1700	0	Asset	Credit	Balance Sheet	Accumulated Depreciation
1	0	1800	0	Asset	Debit	Balance Sheet	Warranty due from Vendors
1	0	2000	0	Liability	Credit	Balance Sheet	Accounts Payable
1	0	2100	100	Liability	Credit	Balance Sheet	Credit Card
1	0	2200	0	Liability	Credit	Balance Sheet	Sales Tax Payable
1	0	3000	0	Capital/Equity	Credit	Balance Sheet	Opening Equity Balance
1	0	3900	0	Capital/Equity	Credit	Balance Sheet	Retained Earnings
1	0	3905	0	Capital/Equity	Credit	Balance Sheet	Current Year Retained Earnings
1	0	4000	0	Revenue/Income	Credit	Profit & Loss	Product Sales
1	0	4100	0	Revenue/Income	Credit	Profit & Loss	Service Sales
1	0	4200	0	Revenue/Income	Credit	Profit & Loss	Other Misc. Income
1	0	4500	0	Revenue/Income	Credit	Profit & Loss	Write Offs
1	0	5010	0	Cost of Goods or Expense	Debit	Profit & Loss	COS Products
1	0	5100	0	Cost of Goods or Expense	Debit	Profit & Loss	COS Service
1	0	5200	0	Expense	Debit	Profit & Loss	Inventory Samples
1	0	5300	0	Expense	Debit	Profit & Loss	Inventory Adjustments
1	0	6100	0	Expense	Debit	Profit & Loss	Reimbursable Expense
1	0	6200	0	Expense	Debit	Profit & Loss	Payroll Expense
1	0	6200	100	Expense	Debit	Profit & Loss	Benefits
1	0	6200	200	Expense	Debit	Profit & Loss	Wages Part-time
1	0	6200	300	Expense	Debit	Profit & Loss	Employers Taxes
1	0	6200	400	Expense	Debit	Profit & Loss	Payroll Charges
1	0	6300	0	Expense	Debit	Profit & Loss	Marketing
1	0	6300	100	Expense	Debit	Profit & Loss	Advertising
1	0	6300	200	Expense	Debit	Profit & Loss	Postage and Delivery
1	0	6410	0	Expense	Debit	Profit & Loss	Rent
1	0	6420	0	Expense	Debit	Profit & Loss	Computer Expense

Sample Chart of Accounts (General Ledger Numbers)

1	0	6430	0	Expense	Debit	Profit & Loss	Internet Access
1	0	6500	0	Expense	Debit	Profit & Loss	Telephone
1	0	6550	0	Expense	Debit	Profit & Loss	Insurance
1	0	6600	0	Expense	Debit	Profit & Loss	Repairs
1	0	6620	0	Expense	Debit	Profit & Loss	Office Supplies
1	0	6650	0	Expense	Debit	Profit & Loss	Utilities
1	0	6660	0	Expense	Debit	Profit & Loss	Legal
1	0	6670	0	Expense	Debit	Profit & Loss	Accounting
1	0	6690	0	Expense	Debit	Profit & Loss	Dues and Subscriptions
1	0	6700	0	Expense	Debit	Profit & Loss	Bank Charges
1	0	6710	0	Expense	Debit	Profit & Loss	Licenses and Permits
1	0	6720	0	Expense	Debit	Profit & Loss	Miscellaneous
1	0	6800	0	Expense	Debit	Profit & Loss	Taxes
1	0	6800	100	Expense	Debit	Profit & Loss	Taxes – Federal
1	0	6800	200	Expense	Debit	Profit & Loss	Taxes – State
1	0	6900	0	Expense	Debit	Profit & Loss	Interest Expense
1	0	8100	0	Non Operating Income/expense	Debit	Profit & Loss	Owners Draws