

Sample Chart of Accounts

CHART OF ACCOUNTS

<u>NAME</u>	<u>ACCOUNT TYPE</u>
Cash	Bank
Petty Cash	Bank
Accounts Receivable	Current Asset
Inventory	Current Asset
Office Equipment	Fixed Asset
Office Furniture	Fixed Asset
Hardware	Fixed Asset
Accounts Payable	Current Liability
Payroll Taxes Payable	Current Liability
Notes Payable	Long Term Liability
Retained Earnings	Equity
Automobile Expense	Expense
Bank Service Charges	Expense
Cash Discounts	Expense
Contributions	Expense
Depreciation Expense	Expense
Dues and Subscriptions	Expense
Equipment Rental	Expense
Insurance	Expense
Insurance: Disability Insurance	Expense
Interest Expense	Expense
Interest Expense: Finance Charge	Expense
Interest Expense: Loan Interest	Expense
Licenses and Permits	Expense
Miscellaneous	Expense
Postage and Delivery	Expense
Printing and Reproduction	Expense
Professional Fees	
Professional Fees: Instructors	Expense
Professional Fees: Legal Fees	Expense
Rent	Expense
Repairs and Maintenance	
Repairs: Building Repairs	Expense
Repairs: Computer Repairs	Expense
Repairs: Equipment Repairs	Expense
Telephone	Expense
Travel and Entertainment	
Travel & Ent: Meals	Expense
Travel & Ent: Travel	Expense
Utilities	
Utilities: Gas and Electric	Expense
Utilities: Water	Expense
Interest Income	Other Income
Other Income	Other Income
Other Expenses	Other Expenses