Company Chart of Accounts
(This list is geared towards Sole Proprietors but can work for most LLC's and Corporations)
These items listed are general suggestions and may or may not apply to your business!

Income:	Cost of Goods Sold:
All items and/or services sold.	Beginning Inventory:
Deposits: \$	Purchases:
(Cash/Checks)	Ending Inventory
Credit Card: \$	Ending inventory:
(If Credit card charges are separate from deposits)	
Advertising Expenses:	
Yellow Pages:	
o Business Cards:	Legal & Professional:
o Signs/Decals:	o Accounting:
o Other:	D. C. i. d.C.C.
	Professional Gifts:Legal fees:
Auto Expense:	
o Ending Mileage:	License & Permits:
(Mileage on Vehicle on December 31)	Dicense of Filmits.
 Beginning Mileage: 	Meals & Entertainment:
(Mileage on Vehicle on January 1st)	o Meals:
o Repairs/Maintenance:	Entertainment:
	o Entertainment.
Contract Labor:	Tuonal C. Ladainan
(This includes money paid out to independent contractors)	Travel & Lodging:
	O Lodging:
Wages:	o Airfare:
(Payroll paid out less employments credits) 941 tax (SS, Med) emplr only	o Rental Car:
940 tax (emplr only)	o Travel Meals:
RT-6 tax (emplr only)	
	Medical:
Commissions & Fees:	o Co-Pays:
o Commissions:	o Dr. Visits:
o Dues:	o Scripts:
o Subscriptions:	
	Office Expenses:
Banking Fees:	o General supplies:
Merchant Card Fees:	(Pens, paper, ink, receipt pads, etc)
(Credit card company fees)	o Internet:
	o Computer Repair:
Equipment Expense:	 Office Equipment:
o Repairs/Maintenance:	(Desks, chairs, file cabinets, etc)
New Equipment:	Janitorial Supplies:
	(Toilet paper, paper towels, bathroom cleaners, etc)
Insurance:	Phone Expense:
o Liability:	Office phones:
o Life:	o Cell phones:
o Medical	

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	Materials & Supplies:
	o Materials:
Rent or Lease:	(Cost of goods sold: i.e. wood, nails, tiles, glue, fabric
Office Space:	thread, etc)
o Equipment Rental:	O Supplies: (Shop supplies: i.e. shop towels, cleaners, etc)
o Vehicles:	Uniform Expense:
Other Property:	O Clothing:
	(Work clothes, company shirts/hats, work boots, etc
Rental Expense:	Laundering / Maint.
o Building Repair:	
 Lawn Maintenance: 	 Safety Gear: (Safety goggles, protective clothing, etc)
Other Repairs:	Concil Table
	Small Tools: (Hammers, screw drivers, wrenches, utensils, etc)
<u>Utilities:</u>	(Hammers, serew drivers, wrenches, diensis, etc)
o Gas/Electric:	Miscellaneous Expenses:
o Water/Sewer:	Other:
	Other:
	Other:
Additional Categories & Costs:	
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