

# Chart of Accounts

Number	Description	Account type	Financial statement
1000	Checking account	Asset	Balance sheet
1010	Accounts receivable	Asset	Balance sheet
1200	Office equipment	Asset	Balance sheet
2000	Accounts payable	Liability	Balance sheet
2100	Credit card payable	Liability	Balance sheet
3000	Owner's earnings	Equity	Balance sheet
3100	Retained equity	Equity	Balance sheet
4000	Service revenue	Revenue	Income Statement
4100	Advertising revenue	Revenue	Income Statement
5000	Subcontracted Labor	Cost of Goods	Income Statement
5100	Project Materials	Cost of Goods	Income Statement
6000	Rent expense	Expense	Income Statement
6100	Payroll expense	Expense	Income Statement
6200	Marketing expense	Expense	Income Statement
6300	Software subscriptions	Expense	Income Statement

# Accounting Definitions Chart Of Accounts

**M Mark**

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Alan Treanerry,1999 An accounting textbook that describes the objectives and practices of internal control

**DHEW Publication** ,1980 **President's Hospital Cost Containment Proposal** United States. Congress. House. Committee on

Ways and Means. Subcommittee on Health,1977 **College Accounting** John Ellis Price,1998-10 **Hospital Accounting**

,1962 **Sourcebook I--small Systems Software and Services Sourcebook** Ruth K. Koolish,1983 **Principles of**

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to keeping these areas separate the approach followed by most books and curriculums By integration we mean the authors focus on the business process and examine the activities from both an external financial reporting perspective and an internal management decision making perspective The text incorporates real world applications including actual financial statements to reinforce the relevance of topics to real business situations and promote student interest The text also promotes active learning through Enhance Your Understanding probing questions placed sporadically throughout many chapters Of Interest boxes that provide additional information relating to the chapter concepts new Fast Fact boxes that provide additional information related to chapter concepts in a short trivia like manner and end of chapter group exercises

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