

Chart of Accounts					
Account Number	Account Name	Financial Statement	Group	Sub-Group	Normally
10000	Bank checking account	Balance sheet	Current assets	Cash and cash equivalents	Debit
10010	Bank savings account	Balance sheet	Current assets	Cash and cash equivalents	Debit
10020	Online savings account	Balance sheet	Current assets	Cash and cash equivalents	Debit
10030	Petty cash account	Balance sheet	Current assets	Cash and cash equivalents	Debit
10040	Paypal account	Balance sheet	Current assets	Cash and cash equivalents	Debit
11000	Short term marketable securities	Balance sheet	Current assets	Short term marketable secur	Debit
12000	Accounts receivable	Balance sheet	Current assets	Accounts receivable	Debit
12010	Allowance for doubtful debts account	Balance sheet	Current assets	Accounts receivable	Credit
13000	Inventory	Balance sheet	Current assets	Inventory	Debit
14010	Other receivables	Balance sheet	Current assets	Other current assets	Debit
14020	Prepayments	Balance sheet	Current assets	Other current assets	Debit
15000	Long term marketable securities	Balance sheet	Long term assets	Long term marketable securi	Debit
16010	Property	Balance sheet	Long term assets	Property, plant and equipme	Debit
16020	Property Depreciation	Balance sheet	Long term assets	Property, plant and equipme	Credit
16030	Plant	Balance sheet	Long term assets	Property, plant and equipme	Debit
16040	Plant depreciation	Balance sheet	Long term assets	Property, plant and equipme	Credit
16050	Equipment	Balance sheet	Long term assets	Property, plant and equipme	Debit
16060	Equipment depreciation	Balance sheet	Long term assets	Property, plant and equipme	Credit
17000	Goodwill	Balance sheet	Long term assets	Goodwill	Debit
18000	Intellectual property	Balance sheet	Long term assets	Intellectual property	Debit
18010	Intellectual property amortization	Balance sheet	Long term assets	Intellectual property	Credit

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A guide to the accountancy profession, by the author Guide,1895 The Student's Guide to Accountancy Lawrence Robert Dicksee,1897 *Accounting Guide* AICPA,2019-01-14 An industry specific accounting guide for brokers and dealers The Accounting Guide Brokers and Dealers in Securities 2018 is provided by the American Institute of Certified Public Accountants It details specialized accounting and regulatory requirements for the broker dealer industry Detailed chapters provide comprehensive examinations of timely subjects For example the chapter on the securities industry covers discount brokers investment bankers government securities dealers clearing brokers and other professions Additional chapters cover regulatory consideration internal control accounting standards and financial statement considerations Broker dealers gain guidance in financial statement preparation while following the best practices and accounting principles outlined *Audit and Accounting Guide: Investment Companies* AICPA,2018-10-01 Whether you are a financial statement preparer or auditor it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies This 2018 guide provides authoritative how to accounting and auditing advice including implementation guidance and illustrative financial statements and disclosures This guide is the industry standard resource supporting practitioners in a constantly changing industry landscape packed with continuous regulatory developments Updates include References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting Appendices discussing the new standards for financial instruments leases and revenue recognition Appendices discussing common or collective trusts and business development companies *Audit and Accounting Guide* AICPA,2020-07-15 From financial reporting to revenue recognition to grants and contracts to auditor report changes you have a lot going on in the not for profit financial arena right now Whether you re already an expert in NFP audit and accounting standards or just getting started this is the practical guidance you need This must have resource for nonprofits accounting and auditing professionals is an essential reference that will assist you with the unique aspects of accounting and financial statement preparation and auditing for not for profit entities It will help you with the following Understand and implement recent updates and changes including those related to financial reporting revenue recognition and grants and contracts Gain a full understanding of the accounting issues unique to not for profit entities Assist in the implementation of auditor report changes *Financial and Accounting Guide for Not-for-Profit Organizations, 2008 Cumulative Supplement* Malvern J. Gross,John H. McCarthy,Nancy E. Shelmon,2008-04-25 The 2008 Cumulative Supplement contains the following We have updated Appendix D Summary of Emerging Issues for Not for Profit Organizations which highlights accounting financial reporting tax and regulatory compliance issues including their potential impact SAS 112 which replaced SAS 60 is addressed in Chapter 24 as well as Appendix E Chapter 26 on Investments includes the Alternative Investments Practice Aid issued by the Alternative Investments Task Force established by the Audit Issues Task Force of the Auditing Standards Board In

addition we have included a new comprehensive whitepaper on this topic useful for management the board and the auditors as Appendix F Another white paper helping management and the board to understand the balance sheet has been added as Appendix G Chapter 28 discusses some of the IRS proposed revisions to Form 990 and provides a website where you may obtain the most recent status and information

The Complete Idiot's Guide to Accounting Lita Epstein,Shellie L. Moore,Shellie Moore,2006 The Complete Idiot s Guide to Accounting Second Edition is for small business owners novice bookkeepers and accounting clerks who need a comprehensive overview of the monthly accounting process It guides readers through the ins and outs of creating accounts conducting transactions handling employees and payroll managing month end procedures and issuing financial reports It also covers the various types of accounting software programs available and how to use them to manage a manual set of books In addition this new edition includes Updates to current corporate tax rates Changes to inventory management procedures An all new appendix featuring the latest government forms Changes to depreciation and sales taxes New and updated computer software programs

Audit and Accounting Guide Depository and Lending Institutions AICPA,2017-09-19 The 2017 edition of this industry standard resource offers clear and practical guidance of audit and accounting issues such as transfers and servicing troubled debt restructurings financing receivables and the allowance for loan losses and fair value accounting It also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters Updates include SAS No 132 The Auditor s Consideration of an Entity s Ability to Continue as a Going Concern SSAE No 18 Attestation Standards Clarification and Recodification Note FASB ASU No 2016 13 will have a significant impact on the guide however incorporation of guidance will not occur until the 2018 or 2019 edition of the guide

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