

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

Accounts Guide

AICPA



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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

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 - Chapter 1: Introduction to Accounts Guide
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 - Chapter 4: Accounts Guide in Specific Contexts
 - Chapter 5: Conclusion
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Table of Contents Accounts Guide

1. Understanding the eBook Accounts Guide

- The Rise of Digital Reading Accounts Guide
- Advantages of eBooks Over Traditional Books
- 2. Identifying Accounts Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounts Guide
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Accounts Guide
 - Personalized Recommendations
 - Accounts Guide User Reviews and Ratings
 - Accounts Guide and Bestseller Lists
- 5. Accessing Accounts Guide Free and Paid eBooks
 - Accounts Guide Public Domain eBooks
 - Accounts Guide eBook Subscription Services
 - Accounts Guide Budget-Friendly Options
- 6. Navigating Accounts Guide eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounts Guide Compatibility with Devices
 - Accounts Guide Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounts Guide
 - Highlighting and Note-Taking Accounts Guide
 - Interactive Elements Accounts Guide
- 8. Staying Engaged with Accounts Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounts Guide

9. Balancing eBooks and Physical Books Accounts Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounts Guide
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounts Guide
 - Setting Reading Goals Accounts Guide
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounts Guide
 - Fact-Checking eBook Content of Accounts Guide
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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