**Chart of Accounts**

# Name

101 Checking



105 Accounts Receivable (A/R) 115 Merchandise Inventory



125 Prepaid Insurance



130 Undeposited Funds



135 Computer Equipment



137 Accumulated Depreciation 201 Accounts Payable (A/P) 301 Common Stock



305 Opening Balance Equity 318 Retained Earnings



401 Sales



501 Cost of Goods Sold



503 Freight & delivery - COS 601 Advertising



603 Bank Charges



605 Dues & subscriptions 607 Depreciation Expense 609 Freight & Delivery 611 Insurance



613 Interest Expense



615 Job Materials



617 Legal & Professional Fees 619 Meals and Entertainment 621 Office Supplies



623 Rent or Lease



625 Repair & Maintenance



627 Shipping and delivery expense



# Type Balance Bank Balance

Bank 0.00

Accounts receivable (A/R) 0.00

Other Current Assets 0.00

Other Current Assets 0.00

Other Current Assets 0.00

Fixed Assets 0.00

Fixed Assets 0.00

Accounts payable (A/P) 0.00

Equity 0.00

Equity 0.00

Equity Income

Cost of Goods Sold Cost of Goods Sold Expenses

Expenses Expenses Expenses Expenses Expenses Expenses Expenses Expenses Expenses Expenses Expenses Expenses Expenses

629 Stationery & Printing Expenses



# Name Type Balance Bank Balance



631 Supplies Expenses



633 Telephone Expenses



635 Utilities Expenses



## Note to Instructor: The Chart of Accounts shows the accounts that were added and edited not the default accounts.