

Accounts List

Wholesale Business

Page 1

Account

- 1-0000 Assets
 - 1-1000 Current Assets
 - 1-1100 Cash On Hand
 - 1-1110 Checking Account
 - 1-1120 Payroll Checking Account
 - 1-1130 Cash Drawer
 - 1-1140 Petty Cash
 - 1-1160 Undeposited Funds
 - 1-1190 Electronic Clearing Account
 - 1-1200 Accounts Receivable
 - 1-1210 Allowance for Doubtful Accts
 - 1-1300 Merchandise Inventory
 - 1-1400 Prepaid Insurance
 - 1-1500 Prepaid Interest
 - 1-1600 Prepaid Taxes
 - 1-1700 Deposits Paid
 - 1-2000 Fixed Assets
 - 1-2100 Land
 - 1-2200 Lease Improvements
 - 1-2210 Lease Improvement Orig Cost
 - 1-2220 Lease Improvements Accum Dep
 - 1-2300 Buildings and Improvements
 - 1-2310 Bldgs. & Imprvmnts Orig Cost
 - 1-2320 Bldgs & Imprvmnts Accum Dep
 - 1-2400 Furniture and Fixtures
 - 1-2410 Furniture & Fixtures Orig Co
 - 1-2420 Furniture & Fixtures Accum Dep
 - 1-2500 Office Equipment
 - 1-2510 Office Equip Orig Cost
 - 1-2520 Office Equip Accum Dep
 - 1-2600 Warehouse Equipment
 - 1-2610 Warehouse Equip Orig Cost
 - 1-2620 Warehouse Equip Accum Dep
 - 1-2700 Transportation
 - 1-2710 Transportation Orig Cost
 - 1-2720 Transportation Accum Dep
- 2-0000 Liabilities
 - 2-1000 Current Liabilities
 - 2-1100 Credit Cards
 - 2-1110 American Express
 - 2-1120 MasterCard
 - 2-1130 Visa
 - 2-1200 Accounts Payable
 - 2-1240 A/P Accrual - Inventory
 - 2-1300 Sales Tax Payable
 - 2-1310 Import Duty Payable
 - 2-1400 Payroll Withholding
 - 2-1410 Default Payroll Withholding

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	2-1420	Federal Income Tax Payable
	2-1430	FMed/FSoc Payable
	2-1440	FUTA Payable
	2-1450	State Income Tax Payable
	2-1460	SUI/SDI Payable
	2-1600	Customer Deposits
	2-1900	Other Current Liabilities
2-2000		Long Term Liabilities
	2-2100	Bank Loans
	2-2200	Other Long Term Liabilities
3-0000		Equity
3-1000		Owner/Shareholder's Equity
	3-1100	Owner/Sharehldr Investment
	3-1200	Owner/Sharehldr Withdrawal
	3-8000	Retained Earnings
	3-9000	Current Year Earnings
	3-9999	Historical Balancing
4-0000		Income
	4-1000	Sales
	4-2000	Returns and Allowances
	4-5000	Freight Collected
	4-6000	Late Fees Collected
	4-8000	Miscellaneous Income
5-0000		Cost of Sales
	5-1000	Purchases
	5-3000	Discounts Given
6-0000		Expenses
6-1000		General & Administrative Exp
	6-1100	Legal & Professional Fees
	6-1200	Bank Charges
	6-1300	Depreciation
	6-1400	Dues & Subscriptions
	6-1500	Office Supplies
	6-1600	Discounts Taken
	6-1700	Freight Paid
	6-1800	Late Fees Paid
	6-1900	Corporation Taxes
6-3000		Advertising & Promotion Exp
	6-3100	Advertising
	6-3110	In-store Promotions
	6-3120	Cooperative Adv Allowance
6-4000		Operating Expenses
	6-4100	Cleaning
	6-4200	Postage
	6-4300	Printing

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6-4400	Rent
6-4500	Store Supplies
6-4600	Telephone
6-4700	Utilities
6-4800	Shrinkage/Spoilage
6-5100	Wages & Salaries
6-5110	Wages
6-5120	Vacation Pay Expense
6-5130	Employer Payroll Tax Expense
6-5200	Employee Benefits
6-5210	Workers' Compensation
6-5220	Group Medical Insurance
6-5230	Disability Insurance
8-0000	Other Income
8-1000	Interest Income
9-0000	Other Expenses
9-1000	Interest Expense