

# Accounts List

## Manufacturing

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### Account

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- 1-0000 Assets
  - 1-1000 Current Assets
    - 1-1100 Cash On Hand
      - 1-1110 Checking Account
      - 1-1120 Payroll Checking Account
      - 1-1130 Petty Cash
      - 1-1140 Cash Drawer
      - 1-1160 Undeposited Funds
      - 1-1190 Electronic Clearing Account
    - 1-1200 Accounts Receivable
    - 1-1300 Inventory
      - 1-1310 Raw Materials
      - 1-1320 Finished Goods
  - 1-2000 Other Assets
    - 1-2100 Deposits Paid
    - 1-2200 Prepaid Insurance
  - 1-3000 Fixed Assets
    - 1-3100 Plant & Equipment
      - 1-3110 Manufacturing Plant Cost
      - 1-3120 Manufac. Plant Accum Dep
      - 1-3130 Manufacturing Equipment Cost
      - 1-3140 Manufac. Equip Accum Dep
    - 1-3200 Furniture & Fixtures
      - 1-3210 Furniture & Fixtures Org. Cost
      - 1-3220 Furniture & Fixture Accum Dep
    - 1-3300 Office Equipment
      - 1-3310 Office Equip Org. Cost
      - 1-3320 Office Equip Accum Dep
    - 1-3400 Vehicles
      - 1-3410 Vehicles Org. Cost
      - 1-3420 Vehicles 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
      - 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

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	2-1500	Accrued Employer Expenses
	2-1600	Customer Deposits
	2-1700	Other Current Liabilities
2-2000		Long-Term Liabilities
	2-2100	Mortgages Payable
	2-2200	Notes Payable
	2-2300	Other Long Term Liabilities
3-0000		Equity
3-1000		Capital
	3-1100	Capital Investment
	3-1200	Capital Withdrawl
3-8000		Retained Earnings
3-9000		Current Year Earnings
3-9999		Historical Balancing
4-0000		Income
4-1000		Retail Sales
	4-1110	Sales Product #1
	4-1120	Sales Product #2
	4-1130	Sales Product #3
4-2000		Wholesale Sales
4-3000		Consignment Sales
4-4000		Freight Income
4-5000		Late Fees Collected
4-6000		Miscellaneous Income
5-0000		Cost of Sales
5-1000		Retail Cost of Sales
	5-1110	Cost of Goods Sold #1
	5-1120	Cost of Goods Sold # 2
	5-1130	Cost of Goods Sold # 3
5-2000		Wholesale Cost of Sales
5-3000		Consignment Cost of Sales
5-4000		Wages for Production Labor
5-5000		Materials & Supplies
5-6000		Freight
5-7000		Other Costs
6-0000		Expenses
6-1000		Advertising
6-1200		Car & Truck Expenses
6-1300		Commissions Paid
6-1500		Depreciation Expense
6-1600		Discounts
	6-1610	Discounts Given
	6-1620	Discounts Taken
6-1700		Freight Paid
6-1800		Insurance

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	6-1810	Health Insurance
	6-1820	Insurance (Other than Health)
6-1900		Interest
	6-1910	Mortgage Interest
	6-1920	Other Interest
6-2000		Late Fees Paid
6-2100		Lease Expenses
	6-2110	Machinery & Equipment
	6-2120	Other Business Property
6-2200		Legal & Professional Services
6-2300		Office Expenses
6-5100		Payroll
	6-5110	Wages
	6-5120	Vacation Pay Expense
	6-5130	Employer Expenses
6-5200		Repairs
6-5250		Shrinkage/Spoilage
6-5300		Supplies
6-5400		Taxes
6-5500		Telephone
6-5600		Utilities
	6-5610	Gas
	6-5620	Electricity
	6-5630	Water
6-5700		Travel, Meals & Entertainment
	6-5710	Travel
	6-5720	Meals & Entertainment
	6-5800	Workers' Compensation
8-0000		Other Income
	8-1000	Interest Income
9-0000		Other Expenses
	9-1000	Interest Expense