

# Chart of Accounts

DES - AGORA

Print Out Date: 23/07/2020 13:58 +0200 GMT  
Fiscal Year: 01/01/2020 - 31/12/2020 (Active)

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Account	Account Name	Account Code	Balance
<b>1</b>	<b>Assets</b>		
1	Current Assets		
1100	Petty Cash		
1200	Current Account		
1400	Savings Account		
1500	Special Deposits/Marketable Securities		
2000	Accounts Receivable		
2099	Allowance for Doubtful Accounts		
3000	Inventory		
3050	Purchases		
3099	Purchase Discounts and Allowances		
3200	Input VAT		
3400	Prepaid Expenses		
3900	Other Current Assets		
2	Capital Assets		
4100	Reall Properties/Land & Building		
4199	Accum. Depreciation - Real Properties		
4200	Machinery & Equipment		
4299	Accum. Depreciation - Machinery & Equipment		
4300	Office Equipment		
4399	Accum. Depreciation - Office Equipment		
4400	Computers and Network Equipment		
4499	Accum. Depreciation - Computers and Network Equipment		
4500	Furniture & Fixtures		
4599	Accum. Depreciation - Furnitures & Fixtures		
4600	Leasehold Improvements		
4699	Accum. Depreciation - Leasehold Improvements		
4700	Transportation & Delivery Equipment		
4799	Accum. Depreciation - Transportation & Delivery		
4800	Softwares and Intangibles		
4899	Accum. Depreciation - Softwares & Intangibles		
3	Other Assets		
4900	Other Assets		
<b>2</b>	<b>Liabilities</b>		
4	Current Liabilities		
5020	Accounts Payable		
5040	Compensation Withholding Taxes Payable		
5060	Expanded Withholding Taxes Payable		
5080	Output VAT Payable		
5100	SSS Premiums Payable		
5120	SSS Loans Payable		
5140	Pagibig Premiums Payable		
5160	Pagibig Loans Payable		
5180	Philhealth Premiums Payable		
5300	Accrued Expenses		
5320	Advances from Shareholders		
5340	Advances from Officers and Employees		
5360	Advances from Customers		
5370	Short Term Loans		
5380	Advances from Others		
5390	Other Current Liabilities		

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Account	Account Name	Account Code	Balance
5400	Dividends Payable		
5	Long Term Liabilities		
5500	Long Term Loans		
5900	Other Long Term Liabilities		
6	Stockholder Equity		
6100	Paid Up Capital		
6200	Additional Paid Up Capital		
6400	Deposits for Future Stock Subscription		
6499	Treasury Stocks		
6900	Retained Earnings		
<b>5</b>	<b>Equity</b>		
<b>3</b>	<b>Income</b>		
7	Gross Sales/Revenues		
7100	Gross Sales of Goods		
7200	Gross Sales of Properties		
7300	Gross Sales of Services		
7400	Sales Price Variance		
7800	Sales Discounts & Allowances		
7900	Sales Returns		
<b>4</b>	<b>Costs &amp; Expenses</b>		
8	Costs of Sales/Services		
8100	Costs of Goods Sold		
8200	Cost of Properties		
8300	Cost of Services		
8400	Direct Labor		
8500	Direct Materials and Supplies		
8600	Direct Transportation and Freight		
8700	Purchase Price Variance		
8950	Other Direct Costs		
9	General & Administrative Expenses		
9030	Salaries and Wages		
9060	Fringe Benefits		
9090	SSS, Philhealth, HDMF & Other Contributions		
9120	Commissions		
9150	Outside Services		
9180	Advertising & Marketing Expenses		
9210	Rental & Leases		
9240	Insurance		
9270	Royalties		
9300	Representation and Entertainment		
9330	Transportation and Travel		
9360	Fuel and Oil		
9390	Communications, Light and Water		
9420	Supplies		
9450	Interest & Bank Charges		
9480	Taxes and Licenses		
9510	Bad Debts		
9540	Depreciation		

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Account	Account Name	Account Code	Balance
9570	Amortization of Intangibles		
9600	Charitable Contribution		
9630	Research and Development		
9660	Amortization of Pension Trust Contribution		
9690	Repairs and Maintenance		
9720	Miscellaneous		
9750	Foreign Exchange Gain or Loss		
9780	Shipping and Handling		
9900	Capital Gain or Loss on Sale of Property		
9930	Interest Income		
9960	Other Gains or Losses		
9990	Other Income		
9999	Income & Expenses Summary		