

A **Chart of Accounts (COA)** is a financial organizational tool that provides a complete listing of every account in an accounting system. An account is a unique record for each type of asset, liability, equity, revenue and expense. A COA, which lists the names of the accounts that a company has identified and made available for recording transactions in its *General Ledger*, establishes the level of detail tracked in a record-keeping system. Typically, a COA contains the accounts' names, brief descriptions and identification codes. Listed in *Figure 1* are the Chart of Accounts created in the Accounting System.

Chart of Accounts

Asset

Current Assets

1000 - Cash on Hand

1100 - Cash in Bank - GRB

1100 - Petty Cash Fund

1120 - Revolving Fund

1200 - Account Receivable

1200-1 - Accounts Receivable - Trade

1210 - Account Receivable OTH

100 - Bank - Check

110 - Bank - Card

130 - Bank -Bank Deposit

2010 - Tax

2011 - Work In Process Inventory

101 - Bank - Current BDO ACT#9837459879

5903 - Office Materials

5904 - Purchases

Non-Current Assets

1300 - Furniture and Fixture

1301 - Accumulative Depreciation

1400 - Service Vehicles

1500 - Kitchen Equipment

1600 - Computer and Electronic Equipment

1700 - Appliances and Other Electronic Gadgets

Liability

Current Liabilities

2000 - Liability

2001 - Long Term Loan

Print

Export

+ New Account Title





















Account #	Account	Parent	Type	Action
100	Bank - Check		Asset	 
101	Bank - Current BDO ACT#9837459879		Asset	 
110	Bank - Card		Asset	 
130	Bank -Bank Deposit		Asset	 
550	Rental and Occupancy Expense		Expense	 
1000	Cash on Hand		Asset	 
1100	Petty Cash Fund		Asset	 
1100	Cash in Bank - GRB		Asset	 
1120	Revolving Fund		Asset	 
1200	Account Receivable		Asset	 

Figure 3

	A	B	C	D	E	F	G
6	CHART OF ACCOUNTS						
9	ASSET						
10		Current Assets					
11		1000	Cash on Hand				
12		1100	Cash in Bank - GRB				
13		1100	Petty Cash Fund				
14		1120	Revolving Fund				
15		1200	Account Receivable				
16		1200-1	Accounts Receivable - Trade				
17		1210	Account Receivable OTH				
18		100	Bank - Check				
19		110	Bank - Card				
20		130	Bank -Bank Deposit				
21		2010	Tax				
22		2011	Work In Process Inventory				
23		101	Bank - Current BDO ACT#9837459879				
24		5903	Office Materials				
25		5904	Purchases				
26		Non-Current Assets					
27		1300	Furniture and Fixture				
28		1301	Accumulative Depreciation				
29		1400	Service Vehicles				
30		1500	Kitchen Equipment				
31		1600	Computer and Electronic Equipment				
32		1700	Appliances and Other Electronic Gadgets				
33							
34	LIABILITY						

Click the **New Account Title Button** to create. Fill the Form (*figure 4*), select the Classification, and Parent Account, then click the **Save Changes Button** to save.

Figure 4

Add Account Information

* Account # :	<div><div></div><div>100</div></div>
* Account :	<div><div></div><div>Bank - Check</div></div>
Description :	
* Classification :	<div>Current Assets<div>x</div></div>
Parent Account :	<div>No parent account<div>x</div></div>

Save Changes

Cancel