

Типы счетов

Как транзакции влияют на финансовую отчетность

ASSETS	=	LIABILITIES	+	EQUITY
CASH		ACCOUNTS PAYABLE		COMMON STOCK
ACCOUNTS RECEIVABLE		INTEREST PAYABLE		PAID-IN CAPITAL
INVENTORY		NOTES PAYABLE		RETAINED EARNINGS
FIXED ASSETS				

Chart of accounts

План счетов — это список финансовых счетов компании, отражающий структуру Balance Sheet и Profit and Loss.

Как выбрать необходимый тип счета

- Accounts including the words **'asset'**, **'receivable'**, or **'prepaid'**, in their name are usually asset accounts.
- Accounts including the words **'liability'**, **'debt'**, **'payable'** or **'accrued'**, in their name are usually point to a liability account.
- Accounts containing the words **'stock'** in their name are generally owner's equity accounts.
- Accounts with the words **'sales'** or **'revenue'** are usually revenue accounts.
- Accounts with the words **'cost'** or **'expense'** are usually expense accounts.