

Типы счетов

Как транзакции влияют на финансовую отчетность

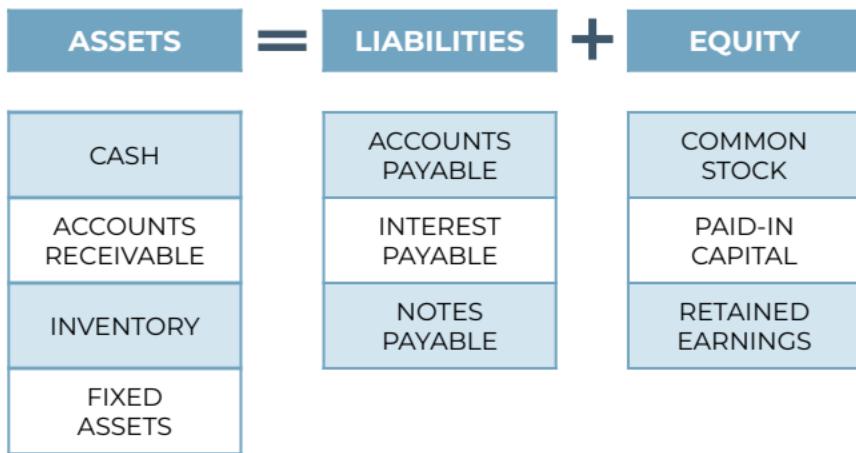


Chart of accounts

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.