

# Chart of Accounts

Mohona Hospital Ltd.

Print Out Date: 09/16/2014 08:44 am  
Fiscal Year: 01/01/2014 - 12/31/2014 (Active)

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Account	Account Name	Account Code	Balance
<b>1</b>	<b>1 - Assets</b>		
11	11 - Current Assets		
1101	1101 - Cash and Cash Equivalent (11 - Current Assets )		
11011001	Bank Account		
11012001	Cash		
11013001	Petty Cash		
11014001	Cash Restricted to Current Bond Maturity		
1102	1102 - Short-Term Investments (11 - Current Assets )		
11020001	Marketable Equity Securities ( Trading )		
11020002	Marketable Debt Securities ( Available for Sale )		
1103	1103 - Receivables (11 - Current Assets )		
11031	11031 - Accounts Receivable (1103 - Receivables (11 - Current Assets ))		
11031001	Accounts Receivables		
11031002	Allowance for Uncollectible Accounts		
11032	11032 - Notes Receivable (1103 - Receivables (11 - Current Assets ))		
11032001	Notes Receivable Due in Current Year		
11032002	Discounts on Notes Receivable of Current Year		
11032003	Installment Notes Receivable Due in Upcoming Year		
11033	11033 - Affiliate Companies (1103 - Receivables (11 - Current Assets ))		
11033001	Receivables From Affiliates		
11034	11034 - Officers and Employees (1103 - Receivables (11 - Current Assets ))		
11034001	Advances to Employees		
11035	11035 - Other Receivables (1103 - Receivables (11 - Current Assets ))		
11035001	Refundable Income Taxes		
11035002	Interest Receivable		
11035003	Creditors' Accounts with Debit Balances		
1104	1104 - Inventories (11 - Current Assets )		
11040001	Finished Goods		
11040002	Work in Process		
11040003	Raw Materials		
1105	1105 - Prepaid Expenses and Deposits (11 - Current Assets )		
11050001	Prepaid Rent		
11050002	Prepaid Insurance		
12	12 - None Current Assets		
1201	1201 - Long-Term Investments (12 - None Current Assets)		
12011	12011 - Debit & Equity Securities (1201 - Long-Term Investments (12 - None Current Assets))		
12011001	Investments in Equity Securities (Available for Sale )		
12011002	Investments in Bonds ( Held to Maturity )		
12011003	Investments in Equity Securities (Cost+Equity Since Acq. )		
12012	12012 - Tangible Assets Not Used In Operations (1201 - Long-Term Investments (12 - None Current Assets))		
12012001	Investments in Unused Land and Facilities		
12013	12013 - Investments Held in Special Funds (1201 - Long-Term Investments (12 - None Current Assets))		
12013001	Cash Surrender Value of Officers' Life Insurance Polici		
12013002	Sinking Fund for Bond Retirement		

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Account	Account Name	Account Code	Balance
12013003	Plant Expansion Fund		
1202	1202 - Properties , Plant and Equipment (12 - None Current Assets)		
12020001	Land		
12020010	Buildings		
12020011	Accumulated Depreciation - Buildings		
12020020	Machinery and Equipment		
12020021	Accumulated Depreciation - Machinery and Equipment		
12020030	Furniture and Fixtures		
12020031	Accumulated Depreciation - Furniture and Fixtures		
12020040	Assets Under Capital Leases		
12020041	Accumulated Depreciation - Assets Under Capital Leases		
12020050	Leasehold Improvements		
12020051	Accumulated Depreciation - Leasehold Improvements		
1203	1203 - Intangible Assets (12 - None Current Assets)		
12030001	Goodwill of Acquired Businesses		
12030002	Patents		
12030003	Trademarks		
1209	1209 - Other Assets (12 - None Current Assets)		
12091	12091 - Long-term Prepaid Expenses (1209 - Other Assets (12 - None Current Assets))		
12091001	Unamortized Bond Issue Costs		
12093	12093 - Deferred Taxes (1209 - Other Assets (12 - None Current Assets))		
12093001	Deferred Income Taxes - Asset		
12094	12094 - Noncurrent Receivables (1209 - Other Assets (12 - None Current Assets))		
12094001	Installment Notes Due After the Upcoming Year		
<b>2</b>	<b>2 - Liabilities</b>		
21	21 - Current Liabilities		
2101	2101 - Accounts Payable (21 - Current Liabilities)		
21010001	Accounts Payable		
2102	2102 - Notes Payable (21 - Current Liabilities)		
21020001	Commercial Paper and Other Short-term Notes Payable		
2106	2106 - Dividends Payable (21 - Current Liabilities)		
21060001	Dividends Payable		
2107	2107 - Advances and Deposits (21 - Current Liabilities)		
21070001	Rent Revenue Collected in Advance		
21070002	Other Advances From Customers		
2108	2108 - Agency Collections and Withholdings (21 - Current Liabilities)		
21080001	Payroll Taxes Withheld and Accrued		
21080002	Employee Contributions Withheld		
21080003	Sales Taxes Payable		
21080004	Purchase Taxes Payable		
2109	2109 - Current Portion of Long-Term Debts (21 - Current Liabilities)		
21090001	Current Maturities of Long-term Debit		
21090002	Current Maturities of Capital Lease Obligations		
21090003	Short-term Portion of Accrued Warranty Costs		
2110	2110 - Short-term Accrued Expenses (21 - Current Liabilities)		

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Account	Account Name	Account Code	Balance
21100001	Accrued Salaries , Wages and Commissions		
21100002	Accrued Rent		
21100003	Income Taxes Payable		
21100004	Purchase Tax Payable		
21100005	Sales Tax Payable		
22	22 - None Current Liabilities		
2201	2201 - Long-term Loans , Notes and Bonds Payable (22 - None Current Liabilities)		
22010001	Notes Payable Due After the Upcoming Year		
22010002	Unamortized Note Premium		
22010010	Long-term Bonds		
22010011	Unamortized Discounts Net of Premium		
2202	2202 - Lease Obligations (22 - None Current Liabilities)		
22020001	Capital Lease Obligations		
2203	2203 - Long-term Accrued Expenses (22 - None Current Liabilities)		
22030001	Accrued Pension Cost		
2204	2204 - Contingent Obligations (22 - None Current Liabilities)		
22040001	Asset Retirement Obligations		
22040002	Long-term Portion of Accrued Warranty Costs		
2206	2206 - Other Noncurrent Liabilities (22 - None Current Liabilities)		
22060001	Deferred Income Taxes - Liability		
3	3 - Owners' or Stockholders' Equity		
31	31 - Partners' or Owners' Capital		
35	35 - Stockholders' Capital		
3502	3502 - Capital Stock (35 - Stockholders' Capital)		
3502001	Dr. Fazle Elahi Milad		
3502002	Dr. Ahsan Habib		
3502003	Dr. Mustafizur Rahman Mirjon		
3502004	Dr. Ruhul Amin		
3502005	K M Tariqul Islam		
3502006	Khairul Kabir Patwary		
3502007	Dr. Subash Kanti Dey		
3502008	Dr. Zakir Hossain		
3502009	Dr. Tarikul Islam		
3502010	Dr. Ariful Bashar		
3502011	Dr. Tarikul Islam (Masum)		
3502012	Dr. HABIBUR RAHMAN (POLASH)COMILLA		
3502013	Dr. Mustafizur Rahman		
3502014	Dr. Pabitra Kumar Devnath		
3502015	Dr. Mubarak Hossain		
3502016	Dr. Nirupam Chawdhury		
3502017	DR TRIPTI RANI DAS		
3502018	DR ZILLUR RAHMAN KHAN		
3502019	DR A.S.M. ZAKARIA		
3502020	DR MD ABDUL ALIM		
3502021	DR A.Z.M. RAIHANUR RAHMAN		
3502022	DR MD ABDUL HANNAN		
3502023	DR TOUHID MD SAIFUL ALAM		
3502024	DR A.Z.M. MAHFUZUR RAHMAN		

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Account	Account Name	Account Code	Balance
3502025	DR MD EMDADUL ISLAM		
3502026	DR SHAMIM AHMED		
3502027	DR MD SHAH JAHIRUL HAQUE		
3502028	DR SAIFUL ISLUM & HASINA AKTER		
3502029	DR MD SHAHDAT HOSSAIN (Ripon)		
3502030	DR MD RAJIBUL ALAM		
3502031	DR A. ALLAM CHY		
3502032	DR FARUK HOSSAIN		
3502033	DR MD WAHIDUZZAMAN		
3502034	DR ABU HAYET MANIK		
3502035	DR SYED ABDUL ADIL		
3502036	DR MD SHAMIN AL MAMUN		
3502037	DR GOPEN KUMAR KUNDU		
3502038	DR MD FAIZULLAH		
3502039	DR MD SHAHIDULLAH		
3502040	DR IFTEKHAR AHMED		
3502041	DR MG AZAM		
3502042	DR AZM REZAUL HOSSAIN		
3502043	DR MOHSIN AHMED		
3502044	DR PARVEZ IFTEKHAR AHMED		
3502045	DR NUR ALAM		
3502046	DR MD NAZMUL ISLUM		
3502047	DR MD AHSAN UDDIN		
3502048	DR AJOY KUMAR SAHA		
3502049	DR PRABIR KUMAR SARKER		
3502050	DR MD ABUL HASNAT KHOKAN		
3502051	DR SAWKAT HOSSAIN SWAPAN		
3502052	DR MD KAMAL HOSSAIN		
3502053	DR FAHMIDA CHY		
3502054	DR NISHAT AHMED		
3502055	DR MRS NASIMA BEGUM		
3502056	DR TUHIN SULTANA		
3502057	DR ABDUR SATTAR FARA A ZI		
3502058	DR TAPASH CHAKRABORTY		
3502059	DR MOSTAK AHMED		
3502060	DR MD SAWKAT KABIR		
3502061	DR MD MAINUL HAQUE		
3502062	DR SUBRATA RANJAN DAS		
3502063	DR MD SHISH RAHMAN		
3502064	DR MD OMAR FARUK		
3502065	DR ABU NAYEEM		
3502066	MRS ANUSREE DEY		
3502067	MRS APU DEY		
3502068	MRS SHIPRA DEY		
3502069	DR ARUN JYOTI TARAFDER		
3502070	DR LIPY BAKSHI		
3502071	DR ASHIM KUMAR BISWAS		
3502072	DR AMINUL ISLUM		
3502073	MD HUMAYAN AHMED BADOL		
3502074	MD RAFI SARJIL		
3502075	DR ASMA UL HOSNA		
3502076	DR MD MAHFUZUR RAHMAN		
3502077	DR FARID AHMED SARKER/ BASED		
3502078	DR MD NAFIZ ALAM		
3502079	DR SHYAMAL RANJAN DEBNATH		

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3502080	DR MD ABU ABDULLAH HOSSAIN		
3502081	DR MD SARWAR HOSSAIN		
3502082	DR NASIMA AKTER		
3502083	DR MD ABU ZAHED MD FIROZ		
3502084	DR MIJANUR RAHMAN		
3502085	DR ALI MANSUR MD SHARIFUL ISLUM		
3502086	DR TUSHAR KANTI SIKDER		
3502087	DR MD ABUL KALAM AZAD		
3502088	DR MD BADSHA MEAH		
3502089	DR MD KHURSHID ALAM SARKER		
3502090	DR MD SHARIF SHAHJAMAL		
3502091	MD ABU HENA SHAHNEWAJ		
3502092	DR MD EZAZUL HAQUE		
3502093	DR DEBOTOSH PAUL		
3502094	DR KAJAL KUMAR KARMAKER		
3502095	DR MOMTAJUL HAQUE		
3502096	DE MD JOBAYER SHAFIN		
3502097	DR SARBIN BOBY SULTANA		
3502098	MRS BABLI GHOSH		
3502099	DR MD ZAKARIA		
3502100	MRS SHULEKHA DEY		
3502101	DR ASIM KUMAR SENGUPTA		
3502102	DR PANKAJ DAS		
3502103	DR ASM NAZMUL ISLUM KAJAL		
3502104	DR MAMUN MORSHED		
3502105	DR LITON KANTI GHOSH		
3502106	DR BINOY GUHA		
3502107	DR REZAUR RAHMAN		
3502108	DR NASREEN ROSY		
3502109	DR SHAFIUL AZAM		
3502110	DR BIPLOB KANTI BISWAS		
3502111	DR MOSTAFA HOSSAIN		
3502112	DR KAJAL KANTI DAS		
3502113	DR AJIT PAUL		
3502114	DR RANJIT		
3502115	DR SHAHINOOR		
3502116	DR SHANKAR		
3502117	DR BINOY PAUL		
3502118	DR SHAMINUS SALAM		
3502119	DR HUMAIYARA SULTANA		
3502120	DR GOLAM MORSHED MOLLA		
3502121	DR UTPALA MAZUMDER		
3502122	DR NARAYAN CHANDRA SAHA		
3502123	DR BIMOL CHANDRA DAS		
3502124	DR MIZANUR RAHMAN		
3502125	DR MALOY MRIDHA		
3502126	DR MD RASEL		
3502127	DR FAHMIDA NAZIR		
3502128	PROF FAZLUL HAQUE NAZIR		
3502129	DR KANOJ KUMAR BARMAN		
3502130	DR BASHIR AHMED joy		
3502131	DR RUBAYET TASFIR & SABRINA		
3502132	DR ASHRAF RAHMAN		
3502133	DR MOAZZEM		
3502134	MR AKM RUHUL AMIN		

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3502135	DR ABUL KHAIR YUSUF		
3502136	DR TASBIR AHMED SAJID		
3502137	DR MESKE ALAM JONY		
3502138	DR NANDITA PAUL		
3502139	DR ARJUN DEYDR & LAXMI SAHA		
3502140	DR SHAHIDUL ISLUM		
3502141	DR SUSMITA ISLUM		
3502142	DR SHAJEDUR REZAFARUKI		
3502143	DR AL WAJIUR RAHMAN		
3502144	DR RAJESH MAZUMDER		
3502145	DR M IQBAL ARSLAN		
3502146	DR MD MOZAMMEL HAQUE		
3502147	DR MALOY SAHA		
3502148	DR MD MOSLEUDDIN		
3502149	DR OMAR FARUK		
3502150	NUPUR RANI DEY		
3502151	DR ALAUDDIN		
3502152	ISRAT JAHAN		
3502153	DR SYED MOZAFFAR AHMED		
3502154	DR RANJIT KUMAR GHOSH		
3502155	DR LUBNA KHANDAKER		
3502156	DR ASIM KUMAR SAHA		
3502157	DR GOUTAM ACHARYA		
3502158	DR MANSURA AKTER PANNA/ HEDAYET		
3502159	DR MUKLESUZAMAN HIRU		
3502160	DR MUSLEUDDIN		
3502161	DR BISWAJIT PAUL		
3502162	DR NASRIN RAHA		
3502163	DR FARHANA RAHMAN SHAMMI		
3502164	DR SHAMSUNAHAR BEGUM		
39	39 - Retained Earnings & Other Income		
3901	3901 - Retained Earnings (39 - Retained Earnings & Other Income)		
39010001	Profit & Loss - Current Year		
39010002	Retained Earnings - Prior Years		
3902	3902 - Accumulated Other Comprehensive Income (39 - Retained Earnings & Other Income)		
39020001	Unrealized Loss on Available-for-sale Securities		
39020002	Unrealized Loss from Foreign Currency Translation		
<b>41</b>	<b>41 - Sales or Service Revenues</b>		
4101	4101 - Sales or Services Revenues		
41010001	Sales		
41010002	Sales Discounts		
41010003	Sales Returns and Allowances		
<b>52</b>	<b>52 - Gains and Losses</b>		
5201	5201 - Gains		
52010001	Gains of Sale of Used Equipments		
52010002	Holding Gains on Securities		
52010003	Lawsuit Settlement (Gain)		
5202	5202 - Losses		
52020001	Losses of Sale of Used Equipment		

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Account	Account Name	Account Code	Balance
52020002	Lawsuit Settlement (Loss)		
52020003	Fines		
52020004	Thefts		
<b>53</b>	<b>53 - Other Revenues and Other Expenses</b>		
5301	5301 - Other Revenues		
53011001	Interest Revenue		
53012001	Foreign Exchange Gain		
53013001	Registration Fees (Share)		
5302	5302 - Other Expenses		
53021001	Interest Expenses		
<b>42</b>	<b>42 - Cost of Goods or Services Sold</b>		
4201	4201 - Direct Raw Material		
42010001	Direct Raw Material Inventory ( Variance )		
42011001	Purchases of Direct Raw Material		
42011002	Purchases Return of Direct Raw Material		
42011003	Purchases Discount of Raw Material		
42012001	Fright In of Raw Material		
4202	4202 - Direct Labor		
42020001	Direct Labor		
4203	4203 - Manufacturing Overhead		
42031001	Depreciation of Factory Equipments		
42032001	Utilities of Manufacturing		
42033001	Indirect Factory Labor		
42034001	Indirect Materials		
42035001	Other Overheads Items		
4204	4204 - Work In Process		
42040001	Work In Process ( Variance )		
4205	4205 - Finished Products (Inventory)		
42050001	Finished Products ( Variance )		
4209	4209 - Cost of Goods or Services Sold (Perpetual)		
42090001	Cost of Goods or Services Sold (Perpetual)		
<b>51</b>	<b>51 - Operating Expenses</b>		
5101	5101 - Selling Expenses		
51011001	Sales Salaries		
51012001	Commissions		
51012002	Doctors Referral		
51013001	Advertising Expense		
51014001	Delivery Expense		
51015001	Selling Supplies Expense		
51015002	Out Test		
51016001	Depreciation of Store Furniture and Equipment		
5102	5102 - General and Administrative Expenses		
51021001	Officers' Salaries		
51022001	Office Salaries		
51022002	Conveyance		

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<i>Account</i>	<i>Account Name</i>	<i>Account Code</i>	<i>Balance</i>
51023001	Bad Debts Expense		
51024001	office Supplies Expense		
51024002	Repair & Maintenance		
51024003	Entertainment		
51025001	Depreciation of Office Furniture and Fixtures		
51026001	Depreciation of Buildings		
51027001	Insurance Expense		
51028001	Utilities Expenses		
51028002	Communication Expenditure		
51028003	Advertising		
51029001	Stationaries		
<b>54</b>	<b>54 - Unusual or Infrequent</b>		
5401	5401 - Unusual or Infrequent		
54010001	Loss From Permanent Impairment of Value of Manuf. Facility		
<b>55</b>	<b>55 - Goodwill Impairment</b>		
5501	5501 - Goodwill Impairment		
55010001	Goodwill Impairment Loss		
<b>56</b>	<b>56 - Income Tax Expense</b>		
5601	5601 - income Tax Expense		
56010001	Income Tax Applicable to Continuing Operations		