**Current Assets (account numbers 10000 - 16999)**

10100 Cash - Regular Checking

10200 Cash - Payroll Checking

10600 Petty Cash Fund

12100 Accounts Receivable

12500 Allowance for Doubtful Accounts

13100 Inventory

14100 Supplies

15300 Prepaid Insurance

**Property, Plant, and Equipment (account numbers 17000 - 18999)**

17000 Land

17100 Buildings

17300 Equipment

17800 Vehicles

18100 Accumulated Depreciation - Buildings

18300 Accumulated Depreciation - Equipment

18800 Accumulated Depreciation - Vehicles

**Current Liabilities (account numbers 20000 - 24999)**

20100 Notes Payable - Credit Line #1

20200 Notes Payable - Credit Line #2

21000 Accounts Payable

22100 Wages Payable

23100 Interest Payable

24500 Unearned Revenues

**Long-term Liabilities (account numbers 25000 - 26999)**

25100 Mortgage Loan Payable

25600 Bonds Payable

25650 Discount on Bonds Payable

**Stockholders' Equity (account numbers 27000 - 29999)**

27100 Common Stock, No Par

27500 Retained Earnings

29500 Treasury Stock

**Operating Revenues (account numbers 30000 - 39999)**

31010 Sales - Division #1, Product Line 010

31022 Sales - Division #1, Product Line 022

32015 Sales - Division #2, Product Line 015

33110 Sales - Division #3, Product Line 110

**Cost of Goods Sold (account numbers 40000 - 49999)**

41010 COGS - Division #1, Product Line 010

41022 COGS - Division #1, Product Line 022

42015 COGS - Division #2, Product Line 015

43110 COGS - Division #3, Product Line 110

**Marketing Expenses (account numbers 50000 - 50999)**

50100 Marketing Dept. Salaries

50150 Marketing Dept. Payroll Taxes

50200 Marketing Dept. Supplies

50600 Marketing Dept. Telephone

**Payroll Dept. Expenses (account numbers 59000 - 59999)**

59100 Payroll Dept. Salaries

59150 Payroll Dept. Payroll Taxes

59200 Payroll Dept. Supplies

59600 Payroll Dept. Telephone

**Other (account numbers 90000 - 99999)**

91800 Gain on Sale of Assets

96100 Loss on Sale of Assets

**Asset Accounts**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Cash** | |  | **Accounts Receivable** | |
|  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Office Supplies** | |  | **Prepaid Rent** | |
|  |  |  |  |  |

|  |  |
| --- | --- |
| **Equipment** | |
|  |  |

**Liability Accounts**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Accounts Payable** | |  | **Notes Payable** | |
|  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Utilities Payable** | |  | **Unearned Revenue** | |
|  |  |  |  |  |

**Equity Accounts**

|  |  |
| --- | --- |
| **Common Stock** | |
|  |  |

**Revenue, Dividend and Expense Accounts**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Service Revenue** | |  | **Dividend** | |
|  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Wages Expense** | |  | **Miscellaneous Expense** | |
|  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Electricity Expense** | |  | **Telephone Expense** | |
|  |  |  |  |  |