

Sample Chart of Accounts

CURRENT ASSETS AND FIXED ASSETS (1000-1999 SERIES)

- 1000 Bank Account #1 – Checking
- 1100 Bank Account #2 – Savings
- 1200 Accounts Receivable
- 1300 Inventory
- 1400 Allowance for Bad Debts
- 1500 Undeposited Funds
- 1501 Uncategorized Assets
- 1700 Furniture & Equipment
- 1701 Accumulated Depreciation – Furniture & Equipment
- 1800 Computers
- 1801 Accumulated Depreciation – Computers

LIABILITIES (2000-2999 SERIES)

- 2050 Credit card #1
- 2051 Credit card #2
- 2100 Sales Tax Payable
- 2200 Notes Payable

EQUITY (3000-3999 SERIES)

- 3100 Owner's Capital/Contribution – Owner #1
- 3101 Owner's Capital/Contribution – Owner #2
- 3200 Owner's Draw – Owner #1
- 3201 Owner's Draw – Owner #2
- 3300 Opening Balance Equity
- 3400 Retained Earnings

REVENUE/SALES/INCOME (4000-4999 SERIES)

- 4010 Income – Consultations
- 4011 Income – Seminars
- 4012 Income – Supplements

- 4030 Discounts Given
- 4031 Admin Fees
- 4040 Shipping Costs
- 4050 Uncategorized Income

COST OF GOODS SOLD (5000-5999 SERIES)

- 5010 COGS – Supplements
- 5020 COGS – Lab Fees
- 5030 COGS – Shipping

EXPENSES (6000-8999 SERIES)

- 6000 Advertising/Marketing
 - 6001 Promotional Fees
 - 6002 Website Expenses
 - 6003 Mass Email
- 6100 Bad Debts
- 6200 Office Expenses
 - 6201 Computer Software
 - 6202 Accounting Software
 - 6203 Office Supplies
 - 6204 Rent
- 6300 Practice-Related Expenses
 - 6301 Continuing Education
 - 6302 Dues and Subscriptions
 - 6303 Reference Materials
- 6400 Travel Expenses
 - 6401 Hotels
 - 6402 Airfare
 - 6403 Taxis and Rental Cars
 - 6404 Local Meals & Entertainment
- 6500 Professional Fees (Contractors)
 - 6501 Accounting
 - 6502 Legal
 - 6503 Patient Care

- 6600 Insurance
- 6700 Financial Expenses
 - 6701 Merchant Fees
 - 6702 Bank Charges
- 6800 Taxes & Licenses
- 7000 Depreciation
- 7050 Other Expenses
- 7051 Uncategorized Expense