# Sample Chart of Accounts

### **Assets**

Office Equipment
Computer Equipment
Buildings
Machinery
Goodwill
Bank Account
Petty Cash
Accounts Receivable
Stock

## Liabilities

Credit Card
Accounts Payable
Income Tax Payable
Payroll Taxes
Bank Loan
Overdraft

# **Equity**

Capital
Drawings
Current Year Earnings
Retained Earnings

#### **Income**

Sales Other Income

# **Expenses**

Marketing/Advertising
Bank Fees
Software Expense
Depreciation
Entertainment
Insurance
Office Expenses

Wages Expense
Payroll Tax Expense
Professional/Legal Fees
Rent
Subscriptions
Travel
Utilities
Vehicle Expenses

