

# Chart of Accounts

Number	Description	Account type	Financial statement
1000	Checking account	Asset	Balance sheet
1010	Accounts receivable	Asset	Balance sheet
1200	Office equipment	Asset	Balance sheet
2000	Accounts payable	Liability	Balance sheet
2100	Credit card payable	Liability	Balance sheet
3000	Owner's earnings	Equity	Balance sheet
3100	Retained equity	Equity	Balance sheet
4000	Service revenue	Revenue	Income Statement
4100	Advertising revenue	Revenue	Income Statement
5000	Subcontracted Labor	Cost of Goods	Income Statement
5100	Project Materials	Cost of Goods	Income Statement
6000	Rent expense	Expense	Income Statement
6100	Payroll expense	Expense	Income Statement
6200	Marketing expense	Expense	Income Statement
6300	Software subscriptions	Expense	Income Statement

# Basic Finance Accounts

**Anthony S. Fauci**



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