

## ESSENTIAL SAMPLE CHART OF ACCOUNTS FOR CONSTRUCTION COMPANIES

| Account Code                  | Account Name              |
|-------------------------------|---------------------------|
| <b>Assets</b>                 |                           |
| 1000                          | Cash                      |
| 1010                          | Accounts Receivable       |
| 1020                          | Inventory                 |
| 1030                          | Prepaid Expenses          |
| 1040                          | Land                      |
| 1050                          | Buildings                 |
| 1060                          | Construction Equipment    |
| <b>Liabilities and Equity</b> |                           |
| 2000                          | Accounts Payable          |
| 2010                          | Accrued Expenses          |
| 2020                          | Short-term Loans          |
| 2030                          | Long-term Loans           |
| 2040                          | Capital Stock             |
| 2050                          | Retained Earnings         |
| <b>Revenue</b>                |                           |
| 3000                          | Project Income            |
| 3010                          | Contract Revenue          |
| 3020                          | Service Income            |
| 3030                          | Other Income              |
| <b>Expenses</b>               |                           |
| 4000                          | Labor Cost                |
| 4010                          | Materials and Supplies    |
| 4020                          | Subcontractor Cost        |
| 4030                          | Rent and Utilities        |
| 4040                          | Insurance                 |
| 4050                          | Depreciation              |
| 4060                          | Repairs and Maintenance   |
| 4070                          | Travel and Entertainment  |
| 4080                          | Marketing and Advertising |
| 4090                          | Professional Fees         |
| 4100                          | Interest Expense          |
| 4110                          | Taxes and Licenses        |
| 4120                          | Miscellaneous Expenses    |

# Example Construction Chart Of Accounts

**Jim Mazza**



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included is a complete estimating program including a database and a job costing program that lets you export your estimates to QuickBooks Pro for progressive billing and job cost accounting It even includes many useful construction forms to use in estimating and accounting

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**Construction Accounting & Financial Management** William Palmer,William E. Coombs,Mark A. Smith,1999-10-06

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