

Appendixes

Combined Chart of Accounts and Trial Balance

A Simple Combined Chart of Accounts and Trial Balance

CHART OF ACCOUNTS

TRIAL BALANCE

Account #, Classification, and General Ledger Descriptions

Debit \$\$

Credit \$\$

Balance Sheet

Assets: 1000

- 1010 Cash
- 1020 Accounts Receivable
- 1021 Allowance for Bad Debts
- 1030 Merchandise Inventory
- 1040 Prepaid Accounts
- 1050 Fixed Assets
- 1051 Accumulated Depreciation

XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX

Liabilities: 2000

- 2010 Accounts Payable
- 2020 Salaries & Wages Payable
- 2030 Long-term Payable
- 2040 Unearned Revenue

XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX

Equity: 3000

- 3010 Owner's Capital/Equity
- 3020 Drawing
- 3030 Retained Earnings

XXXX.XX
 XXXX.XX
 XXXX.XX

Income Statement

Revenue: 4000

- 4010 Sales Revenue
- 4020 Other Revenue
- 4030 Cost of Goods Sold (COGS)

XXXX.XX
 XXXX.XX
 XXXX.XX

Expenses: 5000

- 5010 Rent Expense
- 5020 Salaries & Wages
- 5030 Office Expenses & Supplies
- 5040 Utilities Expense
- 5050 Insurance Expense
- 5060 Advertising & Promotion Expense
- 5070 Depreciation Expense
- 5080 Vehicle, Travelling & Entertainment Expense
- 5090 Bad Debt Expense

XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX
 XXXX.XX

TOTAL

XXXX.XX XXXX.XX

-----BALANCE SHEET-----

-----INCOME STATEMENT-----

