

Category	Account No	Caption
Current Asset	101	Cash
Current Asset	102	Debt Investments
Current Asset	103	Petty Cash
Current Asset	104	Debt Investments
Current Asset	105	Stock Investments
Current Asset	106	Fees Receivable
Current Asset	107	Accounts Receivable
Current Asset	108	Allowance for Doubtful Accounts
Current Asset	109	Commissions Receivable
Current Asset	110	Notes Receivable
Current Asset	111	Bond Interest Receivable
Current Asset	112	Interest Receivable
Current Asset	113	Merchandise Inventory
Current Asset	114	Prepaid Advertising
Current Asset	115	Supplies
Current Asset	116	Prepaid Insurance
Current Asset	117	Prepaid Rent
Current Asset	118	<<UNDEFINED>>
Property, Plant, and Equipment	119	Land
Property, Plant, and Equipment	120	Buildings
Property, Plant, and Equipment	121	Accumulated Depreciation Buildings
Property, Plant, and Equipment	122	Office Building and Plant
Property, Plant, and Equipment	123	Accumulated Depreciation Office Building Plant
Property, Plant, and Equipment	124	Furniture
Property, Plant, and Equipment	125	Accumulated Depreciation Furniture
Property, Plant, and Equipment	126	Office Equipment
Property, Plant, and Equipment	127	Accumulated Depreciation Office Equipment
Property, Plant, and Equipment	128	Equipment
Property, Plant, and Equipment	129	Accumulated Depreciation Equipment
Property, Plant, and Equipment	130	Automobiles

FIGURE 2-6 Service Company Simplified Chart of Accounts (Continued)

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Category	Account No	Caption
Property, Plant, and Equipment	131	Accumulated Depreciation Automobiles
Intangible Assets	132	Goodwill
Intangible Assets	133	Patent
Intangible Assets	134	Copyright
Intangible Assets	186	<<UNDEFINED>>
Current Liability	200	Notes Payable
Current Liability	201	Accounts Payable
Current Liability	202	Advances from Customers
Current Liability	203	Unearned Revenue
Current Liability	204	Salaries Payable
Current Liability	205	FICA Taxes Payable
Current Liability	206	Federal Income Taxes Payable
Current Liability	207	Federal Income Tax Withholding Payable
Current Liability	208	State Income Tax Payable
Current Liability	209	State Income Tax Withholding Payable
Current Liability	210	Income Taxes Payable
Current Liability	211	Union Dues Payable
Current Liability	213	Federal Unemployment Taxes Payable
Current Liability	214	State Unemployment Taxes Payable
Current Liability	215	Sales Taxes Payable
Current Liability	216	Interest Payable
Current Liability	217	Pension Contributions Payable
Current Liability	218	Income Tax Payable
Current Liability	219	Estimated Warranty Liability
Current Liability	220	Property Taxes Payable
Current Liability	221	Utilities Payable
Current Liability	222	Dividends Payable
Current Liability	223	Notes Payable
Current Liability	224	Discount on Notes Payable
Current Liability	225	<<UNDEFINED>>

FIGURE 2-6 (Continued) Service Company Simplified Chart of Accounts

Category	Account No	Caption
Long-term Liability	226	Notes Payable
Long-term Liability	227	Bonds Payable
Long-term Liability	228	Discount on Bonds Payable
Long-term Liability	229	<<UNDEFINED>>
Equity	301	Common Stock
Equity	302	P-I-C in Excess of Par—Preferred
Equity	303	P-I-C in Excess of Par—Common
Equity	304	Retained Earnings
Equity	305	Treasury Stock
Revenue	400	Service Revenue
Revenue	401	Sales
Revenue	401	Admission Revenue
Revenue	402	Sales Returns and Allowances
Revenue	403	Sales Discounts
Revenue	404	Rent Revenue
Revenue	405	Interest Revenue
Revenue	406	<<UNDEFINED>>
Purchase Expenses	500	Cost of Goods Sold
Purchase Expenses	501	Purchases
Purchase Expenses	502	Purchases Returns and Allowances
Purchase Expenses	503	Purchases Discounts
Purchase Expenses	504	Freight-in
Selling Expense	600	Advertising Expense
Selling Expense	601	Bad Debt Expense
Selling Expense	602	Depreciation Expense
Selling Expense	603	Repair Expense
Selling Expense	604	Store Salaries Expense
Selling Expense	605	Sales Salaries Expense
Selling Expense	606	Supplies Expense
Selling Expense	607	Gas & Oil Expense
Selling Expense	608	Cleaning Supplies Expense
Selling Expense	609	Postage Expense
Selling Expense	610	Research and Development Expense
Selling Expense	611	Warranty Expense

FIGURE 2-6 (Continued) Service Company Simplified Chart of Accounts

Category	Account No	Caption
Selling Expense	612	Freight-out
Selling Expense	613	<< UNDEFINED >>
Administrative Expense	700	Depreciation Expense
Administrative Expense	701	Interest Expense
Administrative Expense	702	Salaries and Wages Expense
Administrative Expense	703	Insurance Expense
Administrative Expense	704	Patent Amortization Expense
Administrative Expense	705	Copyright Amortization Expense
Administrative Expense	706	Salaries Expense
Administrative Expense	707	Rent Expenses
Administrative Expense	708	Payroll Taxes Expense
Administrative Expense	709	Utilities Expense
Administrative Expense	710	Pension Expense
Administrative Expense	711	Vacation Benefits Expense
Administrative Expense	712	Travel Expense
Administrative Expense	713	Supplies Expense
Administrative Expense	714	Telephone Expense
Administrative Expense	715	Miscellaneous General Expenses
Other Expense and Loss	716	Property Tax Expense
Administrative Expense	717	Office Expense
Administrative Expense	718	Legal Services Expense
Administrative Expense	719	<< UNDEFINED >>
Other Revenue and Gain	800	Dividend Revenue
Other Revenue and Gain	801	Bond Interest Revenue
Other Revenue and Gain	802	Gain on Sale of Stock Investments
Other Revenue and Gain	803	Interest Revenue
Other Revenue and Gain	804	Gain on Sale of Bonds
Other Revenue and Gain	805	Rent Revenue
Other Revenue and Gain	806	Gain on Plant Assets
Other Revenue and Gain	807	<< UNDEFINED >>
Other Expense and Loss	900	Interest Expense
Other Expense and Loss	901	Income Tax Expense
Other Expense and Loss	902	<< UNDEFINED >>

FIGURE 2-6 (Continued) Service Company Simplified Chart of Accounts