Chart of Accounts

Print Out Date:	01/28/2013 01:41 am	
Fiscal Year:	01/01/2013 - 12/31/201	3 (Active)

US 5-digit General delta.frontaccounting.com

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Account	Account Name	Account Code	Balance
	Assets		
0	Current Assets		
0000	Petty Cash		
0100	Cash on Hand		
0200	Regular Checking Account		
0300	Payroll Checking Account		
0400	Savings Account		
0500	Special Account		
0600	Trust Account		
0700	Money Market Savings		
0800	Certificates of Deposit		
1000	Accounts Receivable		
1100	Accounts Receivable Service		
1400	Other Receivables		
1500	Allowance for Doubtful Account		
2000	Computer Systems-Inventory		
2050	Monitors-Inventory		
2100	Printers-Inventory		
2150	Other Peripherals-Inventory		
2200	Software-Inventory		
2250	Books-Inventory		
2300	Magazines-Inventory		
2350	Service Parts-Inventory		
2400	Other-Inventory		
4000	Prepaid Expenses		
4100	Employee Advances		
4200	Notes Receivable-Current		
4300	Work in Process		
4700	Other Current Assets		
5	Fixed Assets		
5000	Furniture and Fixtures		
5100	Equipment		
5200	Automobiles		
5300	Other Depreciable Property		
5400	Leasehold Improvements		
5500	Building		
5600	Building Improvements		
6900	Land		
7000	Accum. Depreciation - Furniture		
7100	Accum. Depreciation - Equipment		
7200	Accum. Depreciation - Automobil		
7300	Accum. Depreciation - Other		
7400	Accum. Depreciation - Leasehold		
7500	Accum. Depreciation - Building		
7600	Accum. Depreciation - Bldg Imp		
9	Other Assets		
9000	Deposits		
9100	Organization Costs		
9150	Accum. Amortiz Org. Costs		
9200	Note Receivable-Noncurrent		
9300	Software Development Costs		
9350	Accum.AmortSoftware		
9900	Other Noncurrent Assets		
	Liphilition		

2 Liabilities

20 Current Liabilities

Account Name Account Code Balance 20000 Account Name Account Code Balance 20000 Account Payable 2000 Account Seguade 2000 20000 Account Payable 2000 State Payable 22000 Wages Payable 2000 State Payable 22000 State Payable 2000 State Payable 23000 State Payable 2000 State Payable 23000 Otder Taxes Payable 2000 State Payable 23000 Customer Daves Payable 2000 Customer Daves Payable 24000 Curent Parker Payable 2000 2000 24000 Curent Porton Long-Term Debt 2000 2000 24000 Curent Porton Long-Term Debt 2000 2000 24000 Other Current Labilities 2000 2000 2000 27000 Notes Payable-Noncurrent 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000	Chart c	of Accounts		US 5-digit General
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50 Cost of Goods Sold 50000 Cost of Sales-Computer System				
50000 Cost of Sales-Computer System				

50500 Cost of Sales-Monitors

51000 Cost of Sales-Printers

Chart of Accounts

Print Out Date:	01/28/2013 01:41 am	delta.fronta
Fiscal Year:	01/01/2013 - 12/31/2013 (Active)	Technical s
Account Accour	nt Name	Account Code

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support frontaccouPrage com Balance

Account	Account Name	Account Code	Balance
51500	Cost of Sales-Other Peripherals		
52000	Cost of Sales-Software		
52500	Cost of Sales-Books		
53000	Cost of Sales-Magazines		
53500	Cost of Sales-Service Parts		
54000	Cost of Sales-Other Inventory		
57000	Cost of Sales-Salaries and Wages		
57500	Cost of Sales-Freight		
58000	Cost of Sales-Other		
58500	Inventory Adjustments		
59000	Purchase Returns and Allowance		
59500	Purchase Discounts		
60	Expenses		
60000	Default Purchase Expense		
60100	Advertising Expense		
60500	Amortization Expense		
51000	Auto Expenses		
61500	Bad Debt Expense		
62000	Bank Charges		
62500	Cash Over and Short		
63000	Charitable Contributions Exp		
63500	Commissions and Fees Exp		
64000	Depreciation Expense		
64500	Dues and Subscriptions Exp		
65000	Employee Benefit Programs Exp		
65500	Freight Expense		
66000	Gifts Expense		
6500	Income Tax Expense		
67000	Insurance Expense		
67500	Interest Expense		
68000	Laundry and Cleaning Exp		
68500	Legal and Professional Expense		
69000	Licenses Expense		
69500	Loss on NSF Checks		
0000	Maintenance Expense		
0500	Meals and Entertainment Exp		
1000	Office Expense		
2000	Payroll Tax Expense		
2500	Penalties and Fines Exp		
/3000	Other Taxes		
73500	Postage Expense		
74000	Rent or Lease Expense		
74500	Repairs Expense		
4500 75500	Supplies Services		
76500	Telephone Expense		
77000	Salaries Expense		
77500	Wages Expense		
78000	Utilities Expense		
8000 89000	Other Expense		
39000 39500			
	Purchase Disc-Expense Items		
90000	Gain/Loss on Sale of Assets		