

Chart of Accounts

US 8-digit GAAP

Print Out Date: 01/28/2013 01:37 am
Fiscal Year: 01/01/2013 - 12/31/2013 (Active)

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Account	Account Name	Account Code	Balance
1	1 - Assets		
11	11 - Current Assets		
1101	1101 - Cash and Cash Equivalent (11 - Current Assets)		
11011001	Bank Account		
11012001	Cash		
11013001	Petty Cash		
11014001	Cash Restricted to Current Bond Maturity		
1102	1102 - Short-Term Investments (11 - Current Assets)		
11020001	Marketable Equity Securities (Trading)		
11020002	Marketable Debt Securities (Available for Sale)		
1103	1103 - Receivables (11 - Current Assets)		
11031	11031 - Accounts Receivable (1103 - Receivables (11 - Current Assets))		
11031001	Accounts Receivables		
11031002	Allowance for Uncollectible Accounts		
11032	11032 - Notes Receivable (1103 - Receivables (11 - Current Assets))		
11032001	Notes Receivable Due in Current Year		
11032002	Discounts on Notes Receivable of Current Year		
11032003	Installment Notes Receivable Due in Upcoming Year		
11033	11033 - Affiliate Companies (1103 - Receivables (11 - Current Assets))		
11033001	Receivables From Affiliates		
11034	11034 - Officers and Employees (1103 - Receivables (11 - Current Assets))		
11034001	Advances to Employees		
11035	11035 - Other Receivables (1103 - Receivables (11 - Current Assets))		
11035001	Refundable Income Taxes		
11035002	Interest Receivable		
11035003	Creditors' Accounts with Debit Balances		
1104	1104 - Inventories (11 - Current Assets)		
11040001	Finished Goods		
11040002	Work in Process		
11040003	Raw Materials		
1105	1105 - Prepaid Expenses and Deposits (11 - Current Assets)		
11050001	Prepaid Rent		
11050002	Prepaid Insurance		
12	12 - None Current Assets		
1201	1201 - Long-Term Investments (12 - None Current Assets)		
12011	12011 - Debit & Equity Securities (1201 - Long-Term Investments (12 - None Current Assets))		
12011001	Investments in Equity Securities (Available for Sale)		
12011002	Investments in Bonds (Held to Maturity)		
12011003	Investments in Equity Securities (Cost+Equity Since Acq.)		
12012	12012 - Tangible Assets Not Used In Operations (1201 - Long-Term Investments (12 - None Current Assets))		
12012001	Investments in Unused Land and Facilities		
12013	12013 - Investments Held in Special Funds (1201 - Long-Term Investments (12 - None Current Assets))		
12013001	Cash Surrender Value of Officers' Life Insurance Polici		
12013002	Sinking Fund for Bond Retirement		
12013003	Plant Expansion Fund		
1202	1202 - Properties , Plant and Equipment (12 - None Current Assets)		
12020001	Land		

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<i>Account</i>	<i>Account Name</i>	<i>Account Code</i>	<i>Balance</i>
12020010	Buildings		
12020011	Accumulated Depreciation - Buildings		
12020020	Machinery and Equipment		
12020021	Accumulated Depreciation - Machinery and Equipment		
12020030	Furniture and Fixtures		
12020031	Accumulated Depreciation - Furniture and Fixtures		
12020040	Assets Under Capital Leases		
12020041	Accumulated Depreciation - Assets Under Capital Leases		
12020050	Leasehold Improvements		
12020051	Accumulated Depreciation - Leasehold Improvements		
1203	1203 - Intangible Assets (12 - None Current Assets)		
12030001	Goodwill of Acquired Businesses		
12030002	Patents		
12030003	Trademarks		
1209	1209 - Other Assets (12 - None Current Assets)		
12091	12091 - Long-term Prepaid Expenses (1209 - Other Assets (12 - None Current Assets))		
12091001	Unamortized Bond Issue Costs		
12093	12093 - Deferred Taxes (1209 - Other Assets (12 - None Current Assets))		
12093001	Deferred Income Taxes - Asset		
12094	12094 - Noncurrent Receivables (1209 - Other Assets (12 - None Current Assets))		
12094001	Installment Notes Due After the Upcoming Year		
2	2 - Liabilities		
21	21 - Current Liabilities		
2101	2101 - Accounts Payable (21 - Current Liabilities)		
21010001	Accounts Payable		
2102	2102 - Notes Payable (21 - Current Liabilities)		
21020001	Commercial Paper and Other Short-term Notes Payable		
2106	2106 - Dividends Payable (21 - Current Liabilities)		
21060001	Dividends Payable		
2107	2107 - Advances and Deposits (21 - Current Liabilities)		
21070001	Rent Revenue Collected in Advance		
21070002	Other Advances From Customers		
2108	2108 - Agency Collections and Withholdings (21 - Current Liabilities)		
21080001	Payroll Taxes Withheld and Accrued		
21080002	Employee Contributions Withheld		
21080003	Sales Taxes Payable		
21080004	Purchase Taxes Payable		
2109	2109 - Current Portion of Long-Term Debts (21 - Current Liabilities)		
21090001	Current Maturities of Long-term Debt		
21090002	Current Maturities of Capital Lease Obligations		
21090003	Short-term Portion of Accrued Warranty Costs		
2110	2110 - Short-term Accrued Expenses (21 - Current Liabilities)		
21100001	Accrued Salaries , Wages and Commissions		
21100002	Accrued Rent		
21100003	Income Taxes Payable		
21100004	Purchase Tax Payable		
21100005	Sales Tax Payable		
22	22 - None Current Liabilities		

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2201	2201 - Long-term Loans , Notes and Bonds Payable (22 - None Current Liabilities)		
22010001	Notes Payable Due After the Upcoming Year		
22010002	Unamortized Note Premium		
22010010	Long-term Bonds		
22010011	Unamortized Discounts Net of Premium		
2202	2202 - Lease Obligations (22 - None Current Liabilities)		
22020001	Capital Lease Obligations		
2203	2203 - Long-term Accrued Expenses (22 - None Current Liabilities)		
22030001	Accrued Pension Cost		
2204	2204 - Contingent Obligations (22 - None Current Liabilities)		
22040001	Asset Retirement Obligations		
22040002	Long-term Portion of Accrued Warranty Costs		
2206	2206 - Other Noncurrent Liabilities (22 - None Current Liabilities)		
22060001	Deferred Income Taxes - Liability		
3	3 - Owners' or Stockholders' Equity		
31	31 - Partners' or Owners' Capital		
3101	3101 - Partners' Capital (31 - Partners' or Owners' Capital)		
31010001	Partner A Capital		
35	35 - Stockholders' Capital		
39	39 - Retained Earnings & Other Income		
3901	3901 - Retained Earnings (39 - Retained Earnings & Other Income)		
39010001	Profit & Loss - Current Year		
39010002	Retained Earnings - Prior Years		
3902	3902 - Accumulated Other Comprehensive Income (39 - Retained Earnings & Other Income)		
39020001	Unrealized Loss on Available-for-sale Securities		
39020002	Unrealized Loss from Foreign Currency Translation		
41	41 - Sales or Service Revenues		
4101	4101 - Sales or Services Revenues		
41010001	Sales		
41010002	Sales Discounts		
41010003	Sales Returns and Allowances		
52	52 - Gains and Losses		
5201	5201 - Gains		
52010001	Gains of Sale of Used Equipments		
52010002	Holding Gains on Securities		
52010003	Lawsuit Settlement (Gain)		
5202	5202 - Losses		
52020001	Losses of Sale of Used Equipment		
52020002	Lawsuit Settlement (Loss)		
52020003	Fines		
52020004	Thefts		
53	53 - Other Revenues and Other Expenses		
5301	5301 - Other Revenues		
53011001	Interest Revenue		

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53012001	Foreign Exchange Gain		
5302	5302 - Other Expenses		
53021001	Interest Expenses		
42	42 - Cost of Goods or Services Sold		
4201	4201 - Direct Raw Material		
42010001	Direct Raw Material Inventory (Variance)		
42011001	Purchases of Direct Raw Material		
42011002	Purchases Return of Direct Raw Material		
42011003	Purchases Discount of Raw Material		
42012001	Fright In of Raw Material		
4202	4202 - Direct Labor		
42020001	Direct Labor		
4203	4203 - Manufacturing Overhead		
42031001	Depreciation of Factory Equipments		
42032001	Utilities of Manufacturing		
42033001	Indirect Factory Labor		
42034001	Indirect Materials		
42035001	Other Overheads Items		
4204	4204 - Work In Process		
42040001	Work In Process (Variance)		
4205	4205 - Finished Products (Inventory)		
42050001	Finished Products (Variance)		
4209	4209 - Cost of Goods or Services Sold (Perpetual)		
42090001	Cost of Goods or Services Sold (Perpetual)		
51	51 - Operating Expenses		
5101	5101 - Selling Expenses		
51011001	Sales Salaries		
51012001	Commissions		
51013001	Advertising Expense		
51014001	Delivery Expense		
51015001	Selling Supplies Expense		
51016001	Depreciation of Store Furniture and Equipment		
5102	5102 - General and Administrative Expenses		
51021001	Officers' Salaries		
51022001	Office Salaries		
51023001	Bad Debts Expense		
51024001	office Supplies Expense		
51025001	Depreciation of Office Furniture and Fixtures		
51026001	Depreciation of Buildings		
51027001	Insurance Expense		
51028001	Utilities Expenses		
54	54 - Unusual or Infrequent		
5401	5401 - Unusual or Infrequent		
54010001	Loss From Permanent Impairment of Value of Manuf. Facility		
55	55 - Goodwill Impairment		
5501	5501 - Goodwill Impairment		
55010001	Goodwill Impairment Loss		

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56	56 - Income Tax Expense		
5601	5601 - income Tax Expense		
56010001	Income Tax Applicable to Continuing Operations		
