

General Ledger

BASSWOOD FURNITURE CHART OF ACCOUNTS

Basswood Furniture Chart of Accounts	
Number	Title
100	Cash—Business Checking
107	Petty Cash
110	Accounts Receivable
120	Merchandise Inventory
125	Office Supplies Inventory
140	Prepaid Rent
170	Vehicles
170.1	Accumulated Depreciation—Vehicles
180	Equipment
180.1	Accumulated Depreciation—Equipment
185	Office Furniture and Equipment
185.1	Accumulated Depreciation—Office Furniture and Equipment
200	Accounts Payable
210	Payroll Payable
211	Federal Income Tax Payable
212	Social Security Tax Payable
213	Medicare Tax Payable
214	State Income Tax Payable
215	City Income Tax Payable
221	FUTA Tax Payable
222	SUTA Tax Payable
230	Sales Tax Payable
300	Ian Smith, Capital
300.1	Ian Smith, Drawing
401	Sales Revenue
401.1	Sales Returns and Allowances
401.2	Sales Discounts
500	COGS—Cost of Goods Sold
505	Purchases
505.1	Purchase Returns and Allowances
505.2	Purchase Discounts
510	Payroll Expense
515	Payroll Tax Expense
520	Advertising Expense
525	Rent Expense
530	Office Supplies Expense
535	Telephone Expense
540	Utilities Expense
550	Supplies Expense
560	Miscellaneous Expense
570	Depreciation Expense
580	Cash Short and Over
590	Expense and Revenue Summary

GENERAL LEDGER ACCOUNT FORMS

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