

Quincy Bookstore Chart of Accounts - Step 3c

Account	Type	Balance Total	Accnt. #
10000 · Checking	Bank	130,870.25	10000
11000 · Accounts Receivable	Accounts Receivable	2,950.00	11000
12100 · Inventory Asset	Other Current Asset	101,655.00	12100
12200 · Prepaid Insurance	Other Current Asset	400.00	12200
12300 · Supplies	Other Current Asset	1,950.00	12300
15000 · Store Equipment & Fixtures	Fixed Asset	18,000.00	15000
15100 · Original Cost	Fixed Asset	18,000.00	15100
15200 · Accumulated Depreciation	Fixed Asset	0.00	15200
20000 · Accounts Payable	Accounts Payable	2,300.00	20000
21000 · Mastercard	Credit Card	500.00	21000
24000 · Payroll Liabilities	Other Current Liability	0.00	24000
25500 · Sales Tax Payable	Other Current Liability	0.00	25500
27000 · Store Fixtures & Equipment Loan	Long Term Liability	18,000.00	27000
30000 · Opening Balance Equity	Equity	182,140.43	30000
31000 · Your Name, Equity	Equity	52,234.82	31000
31100 · Your Name, Investments	Equity	75,000.00	31100
31200 · Your Name, Earnings	Equity	0.00	31200
31300 · Your Name, Draw	Equity	-22,765.18	31300
32000 · Owners Equity	Equity		32000
40000 · Sales and Service Income	Income		40000
40100 · Book Sales	Income		40100
40200 · Keyboarding Sales	Income		40200
40300 · Supplies Sales	Income		40300
45000 · Sales Discounts	Income		45000
49000 · Misc Fees Income	Income		49000
49900 · Uncategorized Income	Income		49900
50000 · Cost of Goods Sold	Cost of Goods Sold		50000
51000 · Bank Service Charges	Expense		51000
51100 · Computer and Internet Expense	Expense		51100
51200 · Depreciation Expense	Expense		51200
51300 · Equipment Rental Expense	Expense		51300
51400 · Insurance Expense	Expense		51400
51410 · Fire Insurance	Expense		51410
51420 · Liability Insurance	Expense		51420
51500 · Interest Expense	Expense		51500
51600 · Janitorial Expense	Expense		51600
51700 · Miscellaneous Expense	Expense		51700
51800 · Payroll Expense	Expense		51800
51900 · Postage and Delivery Expense	Expense		51900
52000 · Printing & Reproduction Expense	Expense		52000
52100 · Rent Expense	Expense		52100
52200 · Repairs & Maintenance Expense	Expense		52200
52300 · Supplies Expense	Expense		52300
52400 · Telephone Expense	Expense		52400
52500 · Utilities Expense	Expense		52500
59000 · Uncategorized Expenses	Expense		59000