

Chart of Accounts					
Account Nu	Account Name	Financial Statement	Group	Sub-Group	Normally
10000	Bank checking account	Balance sheet	Current assets	Cash and cash equivalents	Debit
10010	Bank savings account	Balance sheet	Current assets	Cash and cash equivalents	Debit
10020	Online savings account	Balance sheet	Current assets	Cash and cash equivalents	Debit
10030	Petty cash account	Balance sheet	Current assets	Cash and cash equivalents	Debit
10040	Paypal account	Balance sheet	Current assets	Cash and cash equivalents	Debit
11000	Short term marketable securities	Balance sheet	Current assets	Short term marketable secur	Debit
12000	Accounts receivable	Balance sheet	Current assets	Accounts receivable	Debit
12010	Allowance for doubtful debts account	Balance sheet	Current assets	Accounts receivable	Credit
13000	Inventory	Balance sheet	Current assets	Inventory	Debit
14010	Other receivables	Balance sheet	Current assets	Other current assets	Debit
14020	Prepayments	Balance sheet	Current assets	Other current assets	Debit
15000	Long term marketable securities	Balance sheet	Long term assets	Long term marketable securi	Debit
16010	Property	Balance sheet	Long term assets	Property, plant and equipme	Debit
16020	Property Depreciation	Balance sheet	Long term assets	Property, plant and equipme	Credit
16030	Plant	Balance sheet	Long term assets	Property, plant and equipme	Debit
16040	Plant depreciation	Balance sheet	Long term assets	Property, plant and equipme	Credit
16050	Equipment	Balance sheet	Long term assets	Property, plant and equipme	Debit
16060	Equipment depreciation	Balance sheet	Long term assets	Property, plant and equipme	Credit
17000	Goodwill	Balance sheet	Long term assets	Goodwill	Debit
18000	Intellectual property	Balance sheet	Long term assets	Intellectual property	Debit
18010	Intellectual property amortization	Balance sheet	Long term assets	Intellectual property	Credit

# Accounts Guide

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## Accounts Guide:

*A guide to the accountancy profession, by the author* Guide,1895      The Student's Guide to Accountancy Lawrence Robert Dicksee,1897      *Balance of Payments Compilation Guide* International Monetary Fund,1995-03-15 A companion document to the fifth edition of the Balance of Payments Manual the Balance of Payments Compilation Guide shows how the conceptual framework described in the Manual may be implemented in practice The primary purpose of the Guide is to provide practical guidance for using sources and methods to compile statistics on the balance of payments and the international investment position the Guide is designed to assist balance of payments compilers and statisticians in understanding the relative strengths and weaknesses of various approaches The material reflects the emergence of new data sources and adaptations in the application of statistical methodologies to changing circumstances Discussed in the Guide are all of the tasks that a BOP compiler normally performs Appendices contain a set of model BOP questionnaires and a set of model BOP publication tables Relationships between the balance of payments statistics and relevant aspects of national accounts are covered as well      *Audit and Accounting Guide* AICPA,2020-08-11 From financial reporting to revenue recognition to grants and contracts to auditor report changes you have a lot going on in the not for profit financial arena right now Whether you re already an expert in NFP audit and accounting standards or just getting started this is the practical guidance you need This must have resource for nonprofits accounting and auditing professionals is an essential reference that will assist you with the unique aspects of accounting and financial statement preparation and auditing for not for profit entities It will help you with the following Understand and implement recent updates and changes including those related to financial reporting revenue recognition and grants and contracts Gain a full understanding of the accounting issues unique to not for profit entities Assist in the implementation of auditor report changes      *Financial and Accounting Guide for Not-for-Profit Organizations, 2008 Cumulative Supplement* Malvern J. Gross,John H. McCarthy,Nancy E. Shelmon,2008-04-25 The 2008 Cumulative Supplement contains the following We have updated Appendix D Summary of Emerging Issues for Not for Profit Organizations which highlights accounting financial reporting tax and regulatory compliance issues including their potential impact SAS 112 which replaced SAS 60 is addressed in Chapter 24 as well as Appendix E Chapter 26 on Investments includes the Alternative Investments Practice Aid issued by the Alternative Investments Task Force established by the Audit Issues Task Force of the Auditing Standards Board In addition we have included a new comprehensive whitepaper on this topic useful for management the board and the auditors as Appendix F Another white paper helping management and the board to understand the balance sheet has been added as Appendix G Chapter 28 discusses some of the IRS proposed revisions to Form 990 and provides a website where you may obtain the most recent status and information      *Audit and Accounting Guide Depository and Lending Institutions* AICPA,2017-10-30 The 2017 edition of this industry standard resource offers clear and practical guidance of audit and accounting issues such as

transfers and servicing troubled debt restructurings financing receivables and the allowance for loan losses and fair value accounting It also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters Updates include SAS No 132 The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern SSAE No 18 Attestation Standards Clarification and Recodification Note FASB ASU No 2016 13 will have a significant impact on the guide however incorporation of guidance will not occur until the 2018 or 2019 edition of the guide

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AICPA,2018-11-06 Whether you are a financial statement preparer or auditor it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies This 2018 guide provides authoritative how to accounting and auditing advice including implementation guidance and illustrative financial statements and disclosures This guide is the industry standard resource supporting practitioners in a constantly changing industry landscape packed with continuous regulatory developments Updates include References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting Appendices discussing the new standards for financial instruments leases and revenue recognition Appendices discussing common or collective trusts and business development companies

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*Balance of Payments Manual, Sixth Edition Compilation Guide* Mr.Eduardo Valdivia-Velarde,Ms.Tamara Razin,2014-12-08 The Balance of Payments and International Investment Position Manual 6 Compilation Guide is a companion document to the sixth edition of the Balance of Payments and International Investment Position Manual BPM6 The purpose of the Guide is to show how the conceptual framework described in the BPM6 may be implemented in practice and to provide practical advice on source data and methodologies for compiling statistics on the balance of payments and the international investment position The Guide is not intended to be a stand alone manual and readers should be familiar with the BPM6

#### **Methodological Guidelines for Environmentally Related Tax Revenue**

**Accounts** OECD,2023-10-12 This report presents the OECD methodological guidelines for compiling Environmentally Related Tax Revenue accounts The guidelines are in line with the System of Environmental Economic Accounting and ensure consistency with national and international data sources and manuals

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Department of the Air Force, **Financial and Accounting Guide for Not-for-Profit Organizations** Malvern J. Gross, John H. McCarthy, Nancy E. Shelmon, 2005-04-29 This Seventh Edition is filled with authoritative advice on the financial reporting accounting and control situations unique to not for profit organizations It contains discussions of the accounting and reporting guidelines for different types of organizations complete guidance on tax and compliance reporting requirements illustrated explanations of various types of acceptable financial statements and much more Internal Revenue Manual Index United States. Internal Revenue Service, 2008 *The Simplified Guide to Not-for-Profit Accounting, Formation, and Reporting* Laurence Scot, 2010-06-01 A complete and easy to understand guide to the fundamentals of how not for profit organizations are formed and run as well as their structure and the unique accounting and reporting issues they face Providing you with a comprehensive understanding of how to maintain the books of a typical nonprofit entity and comply with numerous reporting requirements The Simplified Guide to Not for Profit Accounting Formation Reporting equips you with everything you need to know to form a Not For Profit setup an accounting system record financial transactions and report to donors and regulatory bodies Topics include Step by step guide to forming a Not For Profit and applying for tax exemption Becoming familiar with unique Not For Profit accounting rules such as classifying contributions grants and recording restrictions allocation of expenses to programs and supporting services and investment classification and reporting Budget development payroll processing and accounting for personnel costs Shows how to prepare and understand required Not For Profit financial statement and their components Provides you with a broad understanding of the numerous filing requirement required by donors grantors and government regulatory agencies Practical and comprehensive in scope The Simplified Guide to Not for Profit Accounting Formation Reporting offers a wealth of practical information to accountants and non accountants alike for understanding Not For Profit financial transactions financial statements and the many internal and external reports they must prepare AICPA Audit and Accounting Guide State and Local Governments AICPA, 2017-09-25 With all the recent changes in state and local government audit and accounting including changes to some of the more complex areas such as pensions and postemployment benefits other than pensions OPEB you can t afford to be without the most current guidance This authoritative guide provides complete coverage of audit and accounting considerations critical for both preparers and auditors This 2017 edition includes a new chapter on best practices for OPEB accounting reporting and auditing It also provides insights comparisons and best practices for financial reporting and the financial reporting entity revenue and expense recognition capital asset accounting the elements of net position accounting for fair value and much more Internal Revenue Manual Index, December 2008 ,2009 **Balance of Payments Manual, Sixth Edition** International Monetary Fund, 2010-01-11 The sixth edition of the Balance of Payments and International Investment Position Manual presents revised and updated standards for concepts definitions and classifications for international accounts statistics These standards are used globally to compile comprehensive and comparable data The sixth

edition is the latest in a series that the IMF began in 1948 It is the result of widespread consultation and provides elaboration and clarification requested by users In addition it focuses on developments such as globalization financial market innovation and increasing interest in balance sheet analysis      **Bureau of Aeronautics Manual** United States. Navy. Bureau of Aeronautics,1927

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