

Accounting

Business name:

Account code	Account	Trial balance		Adjusting
		Debit	Credit	Debit
10	Freehold property			
11	Leasehold property			
20	Plant & Machinery			
21	Plant & m/cy depreciation			
30	Office equipment			
31	Office equipt depreciation			
40	Furniture & fixtures			
41	Furniture & fxts depreciation			
50	Motor Vehicles			
51	Motor vehicles depreciation			
1001	Inventory			
1002	Work in progress			
1003	Finished goods			
1100	Accounts Receivable Control			
1101	Sundry debtors			
1102	Other debtors			
1103	Prepayments			
1200	Bank current account			
1210	Bank deposit account			
1220	Building society account			
1230	Petty cash			
1235	Cash receipts			
1240	Company credit card			

1250	Credit card receipts			
2100	Accounts Payable Control			
2101	Sundry creditors			
2102	Other creditors			
2109	Accruals			
2200	Sales Tax Control			
2201	Purchase Tax Control			
2202	VAT liability			
2210	PAYE			
2211	National Insurance			
2220	Net wages control			
2230	Pension fund			
2300	Loans			
2310	Hire purchase			
2320	Corporation tax			
2330	Mortgages			
3010	Preference shares			
3100	Reserves			
3101	Undistributed reserves			
3200	Profit & Loss Account			
4000	Sales type A			
4001	Sales type B			
4002	Sales type C			
4009	Discounts allowed			
4100	Sales type D			
4101	Sales type E			
4200	Sale of Assets			
4400	Credit charges			
4900	Miscellaneous income			

4901	Royalties received			
4902	Commissions received			
4903	Insurance claims			
4904	Rent income			
4905	Distribution & carriage			
5000	Materials purchased			
5001	Materials imported			
5002	Miscellaneous purchases			
5003	Packaging			
5009	Discounts taken			
5100	Carriage			
5101	Import duty			
5102	Transport insurance			
5200	Opening stock			
5201	Closing stock			
6000	Productive Labour			
6001	Cost of sales labour			
6002	Sub-contractors			
6100	Sales commissions			
6200	Sales promotion			
6201	Advertising			
6202	Gifts & samples			
6203	PR			
6900	Miscellaneous expenses			
7000	Gross wages			
7001	Directors salaries			
7002	Directors remuneration			
7003	Staff salaries			
7004	Wages regular			

7005	Wages casual			
7006	Employers NI			
7007	Employers pensions			
7008	Recruitment expenses			
7009	Adjustments			
7010	SSP reclaimed			
7011	SMP reclaimed			
7100	Rent			
7102	Water rates			
7103	General rates			
7104	Premises insurance			
7200	Electricity			
7201	Gas			
7202	Oil			
7203	Other heating costs			
7300	Motor fuel			
7301	Motor repairs			
7302	Licenses			
7303	Vehicle insurance			
7304	Miscellaneous motor			
7350	Scale charges			
7400	Travelling			
7401	Car hire			
7402	Hotels			
7403	UK Entertainment			
7404	Overseas Entertainment			
7405	Overseas travelling			
7406	Subsistence			
7500	Printing			

7501	Postage & carriage			
7502	Telephone			
7503	Telex/telegram/fax			
7504	Office stationery			
7505	Books etc			
7600	Legal fees			
7601	Audit & accountancy fees			
7602	Consultancy fees			
7603	Professional fees			
7700	Equipment hire			
7701	Office m/c maintenance			
7800	Repairs & renewals			
7801	Cleaning			
7802	Laundry			
7803	Premises expenses			
7900	Bank interest paid			
7901	Bank charges			
7902	Currency charges			
7903	Loan interest paid			
7904	HP interest			
7905	Credit charges			
7906	Exchange rate variance			
8000	Depreciation			
8001	Plant & m/cy depreciation			
8002	Furniture/fit. depreciation			
8003	Vehicle depreciation			
8004	Office equip. depreciation			
8100	Bad debt write off			
8102	Bad debt provision			

8200	Donations			
8201	Subscriptions			
8202	Clothing costs			
8203	Training costs			
8204	Insurance			
8205	Refreshments			
9998	Suspense account			
9999	Mispostings account			
Total		0.00	0.00	0.00

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