

Sample Chart of Accounts for P&L

400	Sales	Revenue
460	Other Revenue	Revenue
470	Interest Income	Revenue
480	Refunds	Revenue
500	Cost of Goods Sold	Direct Costs
600	Advertising	Expense
604	Bank Service Charges	Expense
608	Janitorial Expenses	Expense
612	Consulting & Accounting	Expense
620	Entertainment	Expense
624	Postage & Delivery	Expense
628	General Expenses	Expense
632	Insurance	Expense
640	Legal Expenses	Expense
644	Utilities	Expense
648	Automobile Expenses	Expense
652	Office Expenses	Expense
656	Printing & Stationery	Expense
660	Rent	Expense
664	Repairs and Maintenance	Expense
668	Wages and Salaries	Expense
669	Wages & Salaries – California	Expense
672	Payroll Tax Expense	Expense
676	Dues & Subscriptions	Expense
680	Telephone & Internet	Expense
684	Travel	Expense
690	Bad Debts	Expense
700	Depreciation	Expense
710	Income Tax Expense	Expense
720	Federal Tax expense	Expense
721	State Tax expense	Expense
722	Employee Benefits expense	Expense
723	PTO expense	Expense
800	Interest Expense	Expense
810	Bank Revaluations	Bank Revaluations
815	Unrealized Currency Gains	Unrealized Currency Gains
820	Realized Currency Gains	Realized Currency Gains
835	Revenue Received in Advance	Current Liability
855	Clearing Account	Current Liability

