Centerfield Sporting Goods Chart of Accounts

Account number			Collegery	Description
Sales revenue	1000		Income	Revenue from selling products or services
Product sales 1100			Income	Revenue from selling products
Service sales	1200		Income	Revenue from selling services
Returns and chargebacks	1300		Income	Returns and chargebacks from oustomers
Interest income	1400		Income	Interest income earned on investments
Other Income	1500		Income	Other sources of income
Cost of goods sold	2000		Expense	Cost of products sold
Cost of service	2100	2100		Cost of services provided
lank and merchant fees 3300			Expense	Fees charged by banks and merchants
Dusiness mests	2900	2900		Mests with clients
Client entertainment	2400	2400		Entertainment with clients
Computers or equipment	2500	2500		Purchases of computers or equipment
Computer hardware	2600		Expense	Purchases of computer hardware
Computer software	2700		Expense	Purchases of computer software
Gues send auto	2800		Expense	Gas and vehicle maintenance expenses
Independent contractor	2900	2900		Payments to independent contractors
Insurance payments 2000			Expense	Payments for insurance
Informational paid			Expense	Interpol poid on leans or enall souts
Lawyers and accountants 3200			Expense	Payments for legal and accounting services
Licenses or fees 3300			Expense	Local, state, or federal business licenses or fees
Marketing or advertising 3400			Expense	Marketing and advertising costs
Macelaneous expenses 3500			Expense	Other business expenses



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 - ∘ Chapter 5: Conclusion
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