### ESSENTIAL SAMPLE CHART OF ACCOUNTS FOR CONSTRUCTION COMPANIES

Account Code	Account Name	
	Assets	
1000	Cash	
1010	Accounts Receivable	
1020	Inventory	
1030	Prepaid Expenses	
1040	Land	
1050	Buildings	
1060	Construction Equipment	
Liabi	lities and Equity	
2000	Accounts Payable	
2010	Accrued Expenses	
2020	Short-term Loans	
2030	Long-term Loans	
2040	Capital Stock	
2050	Retained Earnings	
	Revenue	
3000	Project Income	
3010	Contract Revenue	
3020	Service Income	
3030	Other Income	
	Expenses	
4000	Labor Cost	
4010	Materials and Supplies	
4020	Subcontractor Cost	
4030	Rent and Utilities	
4040	Insurance	
4050	Depreciation	
4060	Repairs and Maintenance	
4070	Travel and Entertainment	
4080	Marketing and Advertising	
4090	Professional Fees	
4100	Interest Expense	
4110	Taxes and Licenses	
4120	Miscellaneous Expenses	

## **Chart Of Accounts For Electrical Contractor**

**Padhraic Smyth** 

<b>Chart Of Accounts F</b>	For Electrical	<b>Contractor:</b>
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