

# Construction Chart of Accounts

For companies using *Percentage of Completion accounting*

Account Type	Account No.	Account Name
Current Assets		
	110	Cash
	120	Accounts Receivable
	121	Retention Receivable
	140	Costs and Profits in Excess of Billings
	150	Notes Receivable
	160	Prepaid Expenses
	190	Other Current Assets
Long-term Assets		
	210	Land
	213	Buildings
	220	Construction Equipment
	230	Trucks and Autos
	240	Office Furnishings and Equipment
	270	Less Accumulated Depreciation
	290	Other Long-Term Assets
Current Liabilities		
	310	Accounts Payable
	311	Retention Payable
	320	Billings in Excess of Costs and Profits
	330	Notes Payable
	341	Accrued Payroll
	342	Accrued Taxes
	345	Accrued Vacation and Sick Leave

# Chart Of Accounts For Custom Builders

**National Association of Home Builders  
of the United States**



## Chart Of Accounts For Custom Builders:

*Construction Guide* Eric P. Wallace, 2008 *Construction Guide* provides CPAs with guidance on the accounting auditing and reporting that are particular to the construction industry In addition it provides CPAs with guidance on engagements for a wide range of situations including those special to utility contractors road builders home construction home builders real estate developers commercial construction residential construction and more The book includes work programs practice aids checklists and sample reports

**NAHB Home Builder's Handbook** National Association of Home Builders of the United States, 2001 Meant for home builders to help them streamline their work save time and avoid costly mistakes Including checklists code information and technical data this title is aimed at those involved in the home building industry

*BUILDER, THE MAGAZINE OF THE NATIONAL ASSOCIATION OF HOME BUILDERS, MAY 1988*, 1988 **BUILDER - The Magazine of the National Association of Home Builders.**, 1986 *Builder*, 1996 *Wiley Pathways Small Business Accounting* Lita Epstein, 2008-08-25 When it comes to operating a small business it doesn't matter how good the idea is if the accounting behind the operations isn't solid Now readers have a resource that covers the accounting tools and strategies that will help them run a successful company They'll gain a strong foundation in basic accounting and then progress to accounting strategies for service businesses They'll also learn about basic accounting procedures and find ways to utilize accounting techniques for a merchandising business *Accounting and Financial Management for Builders* Emma S. Shinn, 1988 *Computer Estimating for Home Builders* Thomas Coleman, 1998 Improve accuracy and increase profits with this complete estimating system Action Estimating includes a complete set of forms and instructions Just photocopy and begin your estimates Action Estimating is especially valuable for custom builders who may not be able to develop rules of thumb for estimating because their products are different every time *Estimating for Home Builders* Jerry Householder, John C. Mouton, 1992 Reduce cost overruns and avoid scheduling problems by developing complete and accurate construction cost estimates Estimating for Home Builders describes the techniques including the shortcut methods that ensure success in the building business Covers all of the necessary cost factors such as materials labor tools supplies equipment subcontracts overhead and markup This edition presents information on computerized scheduling tables forms and checklists a glossary and many examples including an actual floor plan and other drawings **Professional Builder**, 1987 **Building Supply News and Home Appliances**, 1927 Vols for 1979 include annual buyers guide **Financial and Cost Concepts for Construction Management** Daniel W. Halpin, 1985-04 Designed for engineering students in upper level courses of construction management or cost control this text provides a thorough grounding in all aspects of financial management so that the construction engineering manager can understand how to control costs and communicate with the accountant or bookkeeper Features include explanations of financial documents and cost reports and an overview of bookkeeping fundamentals **Building Supply News**, 1927 Vols for 1979 include annual buyers guide **Journal of the**

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