

# CONSTRUCTION CHART OF ACCOUNTS ORGANIZING FINANCIAL PROCESSES FOR CONSTRUCTION PROJECTS

Account Code	Account Name	Account Type	Description
1	Assets	Group	Represents all the economic resources owned by the company.
1-1	Current Assets	Subgroup	Includes assets that are expected to be converted into cash or used within one year.
1-1-1	Cash and Cash Equivalents	Account	Represents cash on hand and readily marketable securities held by the company.
1-1-2	Accounts Receivable	Account	Records amounts owed to the company by its customers for services provided or goods sold.
1-1-3	Inventory	Account	Represents the goods or materials held by the company for sale or production.
1-1-4	Prepaid Expenses	Account	Records advance payments made for expenses that will be incurred in the future.
1-2	Non-current Assets	Subgroup	Includes assets with a useful life of more than one year that are not easily convertible into cash.
1-2-1	Property, Plant, and Equipment	Account	Represents tangible assets such as land, buildings, machinery, and vehicles.
1-2-2	Intangible Assets	Account	Represents non-physical assets like patents, trademarks, and copyrights.
1-2-3	Liabilities	Group	Represents all the obligations or debts owed by the company.
2	Current Liabilities	Subgroup	Includes obligations that are expected to be settled within one year.
2-1	Accounts Payable	Account	Represents amounts owed by the company to its suppliers for purchases made on credit.
2-1-1	Short-term Liabilities	Account	Records debts or obligations that are due within one year.
2-1-2	Accrued Expenses	Account	Represents expenses that have been incurred but not yet paid.
2-1-3	Non-current Liabilities	Subgroup	Includes obligations that will be settled over a period longer than one year.
2-2	Long-term Liabilities	Account	Records debts or obligations that are due beyond one year.
2-2-1	Bonds Payable	Account	Represents long-term debt securities issued by the company.
3	Equity	Group	Represents the residual interest in the assets of the company.
3-1	Share Capital	Subgroup	Records the initial investment made by shareholders in exchange for shares.
3-1-1	Common Shares	Account	Represents ordinary shares or stocks issued to shareholders.
3-1-2	Preferred Shares	Account	Represents shares with preferential rights, such as dividends or liquidation proceeds.
3-2	Retained Earnings	Subgroup	Accumulated profits or losses retained by the company instead of being distributed as dividends.
3-2-1	Net Income	Account	Records the profits earned by the company after deducting expenses and taxes.
3-2-2	Dividends	Account	Represents distributions of earnings to shareholders.
4	Revenues	Group	Records the amounts earned by the company from its primary business activities.
4-1	Sales Revenue	Subgroup	Represents the income generated from selling goods or services to customers.
4-1-1	Product Sales	Account	Records revenue from the sale of products manufactured or purchased for resale.
4-1-2	Service Revenue	Account	Represents revenue earned from providing services to clients or customers.
4-2	Other Revenue	Subgroup	Includes income from sources other than the company's primary business activities.
4-2-1	Rental Income	Account	Records revenue earned from renting out company-owned properties or assets.
4-2-2	Interest Income	Account	Represents income earned from interest on loans, investments, or bank accounts.
4-3	Expenses	Group	Represents the costs incurred by the company in generating revenue.
5-1	Cost of Goods Sold	Subgroup	Records the direct costs associated with producing or purchasing goods for resale.
5-1-1	Materials and Supplies	Account	Represents the cost of raw materials and consumables used in production.
5-1-2	Direct Labor	Account	Records the wages or salaries paid to employees directly involved in production.
5-1-3	Factory Overhead	Account	Represents indirect costs related to production, such as factory utilities or depreciation.
5-2	Operating Expenses	Subgroup	Includes costs incurred in the day-to-day operations of the business.
5-2-1	Salaries and Wages	Account	Records the compensation paid to employees not directly involved in production.
5-2-2	Rent and Lease Expense	Account	Represents the cost of renting or leasing office space, facilities, or equipment.
5-2-3	Utilities	Account	Records the expenses associated with electricity, water, and other utilities.
5-2-4	Selling and Marketing Expenses	Account	Represents costs incurred in promoting and selling products or services.
5-3	Financial Expenses	Subgroup	Includes costs related to financing activities and interest payments.
5-3-1	Interest Expense	Account	Records the interest paid on loans, bonds, or other forms of borrowing.
5-3-2	Bank Charges	Account	Represents fees or charges imposed by banks for various services or transactions.

# Chart Of Accounts For Custom Builders

**Roman Wölfel**

## 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

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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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web oct 17 2015 son is dressed in sisters clothes when i came in i saw what i thought was my 15 yr old daughter on the couch watching tv but was shocked or more if that s possible when she stood up and i immediately recognized that it was my 17 yr old son he was wearing his sisters dress and a stuffed bra and i m pretty sure a wig

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web you d buy girl jeans and wear them real tight once a jock dissed them and you got into a fight rolled around college and the freedom it brings you re new crush a boy dresses up and he sings down at the drag club right off the main street where all the transvestites go and meet you and troy would dress up and go

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web caught in the act 1 oh no there i was looking at the mirror and who should be there my sister dawn looking back at me with the classic goldfish look first let me explain my name is nicolas and i have been dressing in my moms and

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web jan 5 2022 as usual when everyone out i dress in mom s clothes but get caught nobody was in and as usual i went in mom s room and 8nto her underwear draw and got a matching bra and knickers and a pair of her black hold ups and a skirt

and got dressed up i was lying on the bed wanking when suddenly the door opened and my mom was standing there i  
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web jun 25 2014 filling sister s shoes crossdressing it all started after my sister s marriage after she had gone i had shifted in her room and whenever i used to look at her beautiful pictures i used to imagine me in the same way only after a week i started using her clothes at night she had left some of her clothes here

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