

# **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 Home Builders

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

## Chart Of Accounts For Home Builders:

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*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

*Building Supply News and Home Appliances* ,1923 Vols for 1979 include annual buyers guide

**Builder** ,1994

**BUILDER, THE MAGAZINE OF THE NATIONAL ASSOCIATION OF HOME BUILDERS, MAY 1988** ,1988

*Building Supply News* ,1929 Vols for 1979 include annual buyers guide

**BUILDER - The Magazine of the National Association of Home Builders.** ,1986

Professional Builder ,1987

**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      House & Home ,1970-07      **Journal of the American Institute of Architects** ,1961      *Wiley Pathways Small Business Accounting* Lita Epstein,2012-04-13 Wiley Pathways Small Business Accounting is designed primarily for small business owners and non Accounting majors Quickbooks is utilized throughout the text to demonstrate the application of concepts Covered topics include the accounting cycle debits and credits cash banking and internal controls employee payrolls managing inventory and financial statements Wiley Pathways recognizes that students have different goals different life experiences and different academic backgrounds but are in the same classroom and are looking for specific skills they may use in the real world Wiley Pathways has an emphasis on teaching job related skills and practical applications of concepts through clear and professional language Our templated pedagogy and modularized content are designed to provide students with the most applied learning experience possible and the most flexibility for instructors

NAHB Journal of Homebuilding ,1960      *AIA Journal American Institute of Architects*,1951      **How to be an Operative Home Builder** ,1979      **Accounting and Financial Management for Builders** Emma S. Shinn,1988

*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      **Interface Age** ,1984

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