chart of account

ABC Corporation
Chart of Accounts

ACCOUNT CODE	TITLE
Current Assets	
1000	Cash
1001	Accounts Receivable
1002	Inventory-Work in Process
1003	Prepayments
Fixed Assets	
1100	Equipment
Other Assets	
1200	Leasehold Improvements
Current Liabilities	
2000	Current Note Payable
2001	Accounts Payable
2002	Accrued Wages and Payroll Taxes w/h
Long Term Liabilities	
2100	Note Payable
Equity	
3000	Common Stock
3001	Retained Earnings
Revenue	
4000	Commercial Sales
4001	Grant Revenue
4002	Interest Income
Direct Program Cost	
5000	Direct Labor - NIH
5001	Direct Labor - NSF
5002	Direct Labor - NIFA
5003	Direct Labor - IR&D
5100	Consultants
5200	Equipment
5300	Supplies
5400	Travel
5500	Other/Misc
5600	Consortium/Contractual
Fringe Benefits	
6001	Vacation
6002	Holidays
6003	Sick Leave
6004	Payroll Taxes
6005	401(k) Plan
6006	Group Insurance
Indirect/Administrative	
7000	Indirect/Administrative Labor
7001	Rent
7002	Utilities
7003	Telephone
7004	Equipment Rental
7005	Expendable Equipment
7006	Repairs & Maintenance
7007	General Lab Supplies
7008	Travel
7009	Consultants
7010	Waste Diposal
7011	Training
7012	Office Supplies
7013	Legal & Accounting
7014	Liability Insurance
7015	Licenses
7016	Dues & Subscriptions
7017	Postage
7018	Recruitment/Relocation
Unallowables	
8000	Interest Expense
8001	Contributions
8002	Exhibits
8003	Entertainment