An example of a chart of accounts is given below:

Assets

Account	Account Code *may vary	Description
Cash	1000	Use for actual cash transactions
Accounts Receivable	1200	Use for customers who will pay in the future
Inventory	1300	Use for items held for sale
Prepaid Expenses	1400	Use for expenses paid in advance
Supplies	1500	Use for items to be used in the future
Office Equipment	1600	Use for equipment that are used in the office
Store Equipment	1700	Use for equipment that are used in the store
Land	1800	Use for land used in operations
Liabilities		
Accounts Payable	2000	Use for the debts of the company
Notes Payable	2100	Use for promissory notes issued by the company
Salaries Payable	2200	Use for salaries to be paid in the future
Capital		
Owner's, Capital	[illegible]	

Owner's, Withdrawal	4000	
Service Revenue	5000	Use for earnings
Salaries Expense	6000	Use for salaries incurred, regardless of payment
Utilities Expense	6100	Use for electricity and water expenses incurred