

Centerfield Sporting Goods Chart of Accounts

Account	Account number	Category	Description
Sales revenue	1000	Income	Revenue from selling products or services
Product sales	1100	Income	Revenue from selling products
Service sales	1200	Income	Revenue from selling services
Returns and chargebacks	1300	Income	Returns and chargebacks from customers
Interest income	1400	Income	Interest income earned on investments
Other income	1500	Income	Other sources of income
Cost of goods sold	2000	Expense	Cost of products sold
Cost of service	2100	Expense	Cost of services provided
Bank and merchant fees	2200	Expense	Fees charged by banks and merchants
Business meals	2300	Expense	Meals with clients
Client entertainment	2400	Expense	Entertainment with clients
Computers or equipment	2500	Expense	Purchases of computers or equipment
Computer hardware	2600	Expense	Purchases of computer hardware
Computer software	2700	Expense	Purchases of computer software
Gas and auto	2800	Expense	Gas and vehicle maintenance expenses
Independent contractor	2900	Expense	Payments to independent contractors
Insurance payments	3000	Expense	Payments for insurance
Interest paid	3100	Expense	Interest paid on loans or credit cards
Lawyers and accountants	3200	Expense	Payments for legal and accounting services
Licenses or fees	3300	Expense	Local, state, or federal business licenses or fees
Marketing or advertising	3400	Expense	Marketing and advertising costs
Miscellaneous expenses	3500	Expense	Other business expenses

Chart of accounts

General ledger

Income Statement

+

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M Walker



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