

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

Karen Mitchell,Craig Savage,Jim Erwin



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

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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 **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

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