

# LIST OF ACCOUNTS

## PROFIT & LOSS ACCOUNTS

### Income

Sales  
Labour/Labor  
Materials  
Parts  
Consumables  
Sundries  
Mileage Income  
Travel Income  
Contractor  
Stock Sales  
Consulting Fees  
PDF Book Sales  
Course Sales  
Webinar Sales  
Template System Sales  
Food  
Beverage  
Fundraising or Grants  
Freight Received  
Bank Interest Income  
Commissions Received  
Gain on Foreign Exchange

## PROFIT & LOSS ACCOUNTS

### Expenses

Advertising & Promotion  
Bad debts  
Bank Fees & Charges  
Consulting | Contractor Fees  
Depreciation  
Entertainment Costs  
Furnishings & Fixtures  
Home Office Expenses  
Insurance - Business  
Lease Hire  
    Office Equipment  
    Vehicle  
    Machinery  
Loss on Foreign Exchange  
Marketing  
Merchant Fees & Charges  
Office Expenses  
    Courier | Shipping  
    Equipment  
    Other  
    Packaging  
    Postage  
    Printing  
    Software  
    Stationery  
Online Services  
    Cloud Storage  
    Email  
    Other Applications  
Payroll Expenses  
Professional Fees  
    Accountancy  
    Legal  
Reference Materials  
Rent  
    Office Space  
    Workshop  
    Storage  
Security  
Subscriptions  
Training & Development  
Travel and Accommodation  
Utilities  
    Gas & Electrical  
    Broadband  
    Phone  
Vehicle Expenses  
    Gas | Fuel  
    Repairs and Maintenance  
    Vehicle Insurance  
    Vehicle Licensing  
**Other Expenses**  
    Bank Interest Expense  
    Commissions Paid

## BALANCE SHEET ACCOUNTS

### Assets

Bank  
Cash  
Stock on Hand  
Land and Buildings  
Office Equipment  
    Less Depreciation  
Other Equipment  
    Less Depreciation  
Vehicles  
    Less Depreciation

### Liabilities

Short Term Loans  
Long Term Loans  
Loan Repayments  
Income Tax Owing  
Sales Tax Owing  
Payroll Taxes Owing  
Credit Card Balance

### Equity

Owner's Capital  
Owner's Drawings  
Retained Earnings  
Current Year Earnings