

## **CHART OF ACCOUNTS FOR COMPANIES**

### **ASSETS**

#### *Current Assets*

Bank Accounts  
Accounts Receivable  
Inventory/Stock  
Deposits Paid

#### *Non-Current Assets*

Computer Equipment  
Motor Vehicles  
Furniture & Fixtures  
Plant & Equipment  
Website  
Formation Costs

### **LIABILITIES**

#### *Current Liabilities*

Accounts Payable  
Credit Cards  
Deposits Received  
GST Paid  
GST Collected  
PAYG Withholding  
Superannuation Payable  
Directors/Shareholders Loan  
Provision for Income Tax

#### *Non-Current Liabilities*

Loans

### **EQUITY**

Issued Shares  
Income Tax Expense  
Retained Earnings  
Current Year Earnings  
Dividends Paid/Profit Distribution  
Shareholder Capital  
Historical Balancing

**INCOME**

Income Accounts as required

**COST OF SALES**

Cost of Sales Accounts as required

Discounts Given

Freight (Direct Sales-related)

Merchant Bank Fees

Contractors (if any)

**EXPENSES***Administrative*

Accounting Fees

Asset < \$1000

Bad Debts

Bank Charges

BAS Rounding

Bookkeeping Charges

Conferences & Seminars

Consultant Fees

Depreciation

Donations

Filing Fees

Legal Fees

*Computer Expense*

Hardware

Software

Consumables

Hire

*Employment*

Wages & Salaries

Superannuation

Staff Amenities

Worksafe Insurance

*Entertainment*

Client Gifts

Employee Gifts

Meals (non-travel related)

Recreation

*Interest Expense*

Loans

Bank

ATO ICA

*Insurance*

Business

Professional Indemnity

Public Liability

*Memberships*

Professional Memberships

*Marketing*

Advertising

Marketing Expenses

Branded Stationery

Branded Uniforms

Signage

*Motor Vehicle*

Fuel

Maintenance & Repairs

Registration

Insurance

Roadside Assistance

Road Tolls

*Office Expense*

Cleaning

Stationery & Printing

Books & publications

Postage

Repairs & Maintenance

*Rent*

Rent Charges

*Subscriptions*

Subscriptions

*Training & Courses*

Training Provided

Courses Attended  
Webinars

*Travel*

Meals While Travelling (Domestic)  
Domestic Accommodation  
Domestic Flights  
International Accommodation  
International Flights  
International Meals  
Taxi Fares  
Train Fares  
Bus Fares  
Parking Fees

*Utilities*

Telephone:  
    Office  
    Mobile  
    Fax  
    Internet  
    Skype  
Electricity  
Gas  
Waste Disposal

*Website*

Hosting  
Domain Name  
Maintenance

**OTHER EXPENSES**

Uncategorised Transactions

**OTHER INCOME**

Interest Income  
Employee FBT Recovery