

Chart of Accounts

Neth FM - T20

Print Out Date: 02/27/2018 01:24 am
Fiscal Year: 01/01/2018 - 12/31/2018 (Active)

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| Account | Account Name | Account Code | Balance |
|----------|---------------------------------|--------------|---------|
| 1 | Assets | | |
| 10 | Current Assets | | |
| 10000 | Petty Cash | | |
| 10100 | Cash on Hand | | |
| 10200 | Regular Checking Account | | |
| 10300 | Sampath Bank Current Account | | |
| 10400 | Savings Account | | |
| 11000 | Accounts Receivable | | |
| 11400 | Other Receivables | | |
| 12000 | Finished Goods-Inventory | | |
| 12050 | Packing Material-Inventory | | |
| 12100 | Raw Material-Inventory | | |
| 12150 | Semi Finished Product-Inventory | | |
| 12400 | Other-Inventory | | |
| 14000 | Prepaid Expenses | | |
| 14100 | Employee Advances | | |
| 14300 | Work in Process | | |
| 14700 | Other Current Assets | | |
| 15 | Fixed Assets | | |
| 15000 | Furniture and Fixtures | | |
| 15100 | Equipment | | |
| 15200 | Automobiles | | |
| 15300 | Other Depreciable Property | | |
| 15500 | Building | | |
| 16900 | Land | | |
| 17000 | Accum. Depreciation - Furniture | | |
| 17100 | Accum. Depreciation - Equipment | | |
| 17200 | Accum. Depreciation - Automobil | | |
| 17300 | Accum. Depreciation - Other | | |
| 17400 | Accum. Depreciation - Leasehold | | |
| 17500 | Accum. Depreciation - Building | | |
| 19 | Other Assets | | |
| 19000 | Deposits | | |
| 19350 | Accum.Amort.-Software | | |
| 19900 | Other Noncurrent Assets | | |
| 2 | Liabilities | | |
| 20 | Current Liabilities | | |
| 20000 | Accounts Payable | | |
| 23000 | Accrued Expenses | | |
| 23100 | Sales Tax Payable | | |
| 23200 | Wages Payable | | |
| 23600 | State Payroll Taxes Payable | | |
| 23900 | Income Taxes Payable | | |
| 24100 | Employee Benefits Payable | | |
| 24200 | Current Portion Long-Term Debt | | |
| 24400 | Customer Deposits | | |
| 24500 | Client Escrow Funds | | |
| 24800 | Other Current Liabilities | | |
| 24900 | Suspense-Clearing Account | | |
| 27 | Long Term Liabilities | | |

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| <i>Account</i> | <i>Account Name</i> | <i>Account Code</i> | <i>Balance</i> |
|----------------|-------------------------------------|---------------------|----------------|
| 27000 | Long Term Lease | | |
| 27100 | Deferred Revenue | | |
| 30 | Equity | | |
| 30000 | Equity | | |
| 35000 | Retained Earnings | | |
| 4 | Income | | |
| 40 | Sales | | |
| 40000 | Sales-Finished Goods | | |
| 40200 | Sales-Packing Material | | |
| 40400 | Sales-Raw Material | | |
| 40600 | Sales-Semi Finished Product | | |
| 40800 | Sales-Software | | |
| 41000 | Sales-Books | | |
| 41200 | Sales-Magazines | | |
| 41400 | Sales-Other Inventory | | |
| 41800 | Interest Income | | |
| 42000 | Other Income | | |
| 43000 | Development Fees | | |
| 43200 | Design Fees | | |
| 43300 | Consulting Fees | | |
| 43400 | Hosting-Maintenance Fees | | |
| 43600 | Software License Revenue | | |
| 43800 | Software Source Code Fees | | |
| 45400 | Finance Charge Income | | |
| 45500 | Shipping Charges Reimbursed | | |
| 49000 | Sales Discounts | | |
| 6 | Expense | | |
| 50 | Cost of Goods Sold | | |
| 50000 | Cost of Sales-Finished Goods | | |
| 50500 | Cost of Sales-Packing Material | | |
| 51000 | Cost of Sales-Raw Material | | |
| 51500 | Cost of Sales-Semi Finished Product | | |
| 54000 | Labour cost | | |
| 57000 | Factory Overheads | | |
| 57500 | Cost of Sales-Freight | | |
| 58000 | Cost of Sales-Other | | |
| 58500 | Inventory Adjustments | | |
| 59500 | Purchase Discounts | | |
| 60 | Expenses | | |
| 60000 | Default Purchase Expense | | |
| 60100 | Advertising Expense | | |
| 60500 | Amortization Expense | | |
| 61000 | Auto Expenses | | |
| 61500 | Bad Debt Expense | | |
| 62000 | Bank Charges | | |
| 62500 | Cash Over and Short | | |
| 63000 | Charitable Contributions Exp | | |
| 63500 | Commissions and Fees Exp | | |
| 64000 | Depreciation Expense | | |
| 64500 | Dues and Subscriptions Exp | | |

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|----------------|--------------------------------|---------------------|----------------|
| 65000 | Employee Benefit Programs Exp | | |
| 65500 | Freight Expense | | |
| 66000 | Gifts Expense | | |
| 66500 | Income Tax Expense | | |
| 67000 | Insurance Expense | | |
| 67500 | Interest Expense | | |
| 68000 | Laundry and Cleaning Exp | | |
| 68500 | Legal and Professional Expense | | |
| 69000 | Licenses Expense | | |
| 69500 | Loss on NSF Checks | | |
| 70000 | Maintenance Expense | | |
| 70500 | Meals and Entertainment Exp | | |
| 71000 | Office Expense | | |
| 72000 | Payroll Tax Expense | | |
| 72500 | Penalties and Fines Exp | | |
| 73000 | Other Taxes | | |
| 73500 | Postage Expense | | |
| 74000 | Rent or Lease Expense | | |
| 74500 | Repairs Expense | | |
| 75500 | Supplies Services | | |
| 76500 | Telephone Expense | | |
| 77000 | Salaries Expense | | |
| 77500 | Wages Expense | | |
| 78000 | Utilities Expense | | |
| 89000 | Other Expense | | |
| 89500 | Purchase Disc-Expense Items | | |
| 90000 | Gain/Loss on Sale of Assets | | |
