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 Asset	ts	
	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 Liabiliti	es	
	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

Example Construction Chart Of Accounts

Bonnie Biafore

Example Construction Chart Of Accounts:

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