

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

Example Construction Chart Of Accounts



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The Top Books of the Year Example Construction Chart Of Accounts The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous captivating novels enthralling the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the fascinating narratives that have captivated audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Example Construction Chart Of Accounts : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and gripping novel that will keep you speculating until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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