

Chart Of Account (test)

	Details	Currency	VAT	P.C	Project
Assets					
100000000 - Current Assets					
110000000 - Cash and Equiv					
11100000 - Cash on Hand - clearing	[CA] [O]	Multi			
11200000 - Cash at Bank - Checking	[O]	Multi			
11210000 - Cash at Bank - Payroll	[CA] [O]	Multi			
11220000 - Cash at Bank - Savings	[CA] [O]	Multi			
11230000 - Cash at Bank - Credit Card	[CA] [O]	Multi			
11300000 - Checking Account Clearing	[O]	Multi			
11400000 - Credit Card Clearing	[CA] [O]	Multi			
11500000 - Short Term Investments	[CA] [O]	Multi			
11600000 - Exchange Account	[CA] [O]	Multi			
11700000 - Deposit in Canadian Banks Canadian Currency	[CA] [O]	Multi			
11710000 - Deposits in Canadian Bank Foreign Currency	[CA] [O]	Multi			
11720000 - Deposit in Foreign Banks Canadian Currency	[CA] [O]	Multi			
11730000 - Deposit in Foreign Banks Foreign Currency	[CA] [O]	Multi			
120000000 - Accounts Receivable					
12100000 - Credit Card Receivable	[O]	Multi			
12110000 - Accounts Receivable Domestic	[CO] [O]	Multi			
12120000 - Accounts Receivable Foreign	[CO] [O]	Multi			
12130000 - Allowance for Doubtful Accounts	[O]	Multi			
12140000 - Trade Accounts Receivable	[O]	Multi			
12150000 - Allowance for Doubtful Trade Accounts Rec.	[O]	Multi			
12200000 - Other Receivable	[O]	Multi			
12300000 - Taxes Rreceivable Gst/Hst/Qst	[O]	Multi			
12400000 - Interest Receivable	[O]	Multi			
12500000 - Holdbacks Receivable	[O]	Multi			
12510000 - Leases Receivable	[O]	Multi			
12600000 - Allowance for Doubtful Leases Receivable	[O]	Multi			
12610000 - Accounts Receivable From Employees	[O]	Multi			
12700000 - Allowance for Doubtful Accounts From Employees	[O]	Multi			
12800000 - Travel Expenses Advances	[O]	Multi			
130000000 - Inventories					
13100000 - Raw Material	[O]	Multi			
13200000 - Work in Progress	[O]	Multi			
13300000 - Inventories of Parts and Supplies	[O]	Multi			
13400000 - Inventories Semi Finished Goods	[O]	Multi			
13500000 - Inventories of Finished Goods	[O]	Multi			
13600000 - Good Clearing Account	[O]	Multi			
140000000 - Investments Short Term					
14100000 - Canadian Term Deposit	[O]	Multi			
14110000 - Canadian Shares	[O]	Multi			
14120000 - Canadian Bonds	[O]	Multi			
14130000 - Canadian Treasury Bills	[O]	Multi			
14150000 - Short Term Canadian Investments	[O]	Multi			
14160000 - Short Term Foreign Investment	[O]	Multi			
14200000 - Loans Receivable	[O]	Multi			
14210000 - Notes Receivable	[O]	Multi			
14300000 - Mortgages Receivable	[O]	Multi			
14400000 - Due From Shareholder (Director)	[O]	Multi			
14410000 - Due From Individual Shareholder	[O]	Multi			
14420000 - Due From Corporate Shareholder	[O]	Multi			
14430000 - Due From Director	[O]	Multi			
150000000 - Other Current Assets					
15100000 - Deferred Income Taxes	[O]	Multi			
15200000 - Accrued Expenses	[O]	Multi			
15300000 - Accrued Investment Income	[O]	Multi			
15400000 - Prepaid Expenses	[O]	Multi			
160000000 - Long Term Assets					
161000000 - Tangible Capital Assets					
16100000 - Furniture	[O]	Multi			
16110000 - Accumulated Amortization on Furniture	[O]	Multi			
16200000 - Motor Vehicles	[O]	Multi			
16210000 - Accumulated Amortization on Motor Vehicles	[O]	Multi			
16300000 - Office Equipment	[O]	Multi			
16310000 - Accumulated Amortization on Office Equip.	[O]	Multi			
16400000 - Computer Equipment/Software	[O]	Multi			
16410000 - Accumulated Amortization on Computer Equip.	[O]	Multi			

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16500000 - Machineries and Equipment	[O]	Multi
16510000 - Accumulated Amortization on Mach. Equip.	[O]	Multi
16600000 - Building	[O]	Multi
16610000 - Accumulated Amortization on Building	[O]	Multi
16700000 - Land	[O]	Multi
16710000 - Land Improvements	[O]	Multi
16720000 - Accumulated Amortization on Land Improv.	[O]	Multi
16800000 - Asset Under Construction	[O]	Multi
170000000 - Intangible Capital Assets		
17100000 - Intangible Capital Assets	[O]	Multi
17110000 - Accumulated Amortization on Intangible Assets	[O]	Multi
17200000 - Goodwill	[O]	Multi
17210000 - Accumulated Amortization on Goodwill	[O]	Multi
17300000 - Licenses	[O]	Multi
17310000 - Accumulated Amortization on Licenses	[O]	Multi
17400000 - Trademarks and Patents	[O]	Multi
17410000 - Accumulated Amortization on Trade and Patents	[O]	Multi
17500000 - Incorporation Costs	[O]	Multi
17510000 - Accumulated Amortization on Incorporation Costs	[O]	Multi
180000000 - Other Capital Assets		
18100000 - Business and Government Loans	[O]	Multi
18110000 - Line of Credit	[O]	Multi
18120000 - Deferred Income Taxes	[O]	Multi
18200000 - Long Term Investment	[O]	Multi
18300000 - Due From Shareholder(Director)	[O]	Multi
18310000 - Due From Individual Shareholder	[O]	Multi
18320000 - Due From Corporate Shareholder	[O]	Multi
18330000 - Due From Director	[O]	Multi
18400000 - Mortgages	[O]	Multi
18500000 - Personal and Credit Card Loans	[O]	Multi
Liabilities		
200000000 - Current Liabilities		
210000000 - Bank Overdraft		
21100000 - Bank Overdraft Account	[O]	Multi
220000000 - Accounts Payable		
22100000 - Trade Payable Domestic	[CO] [O]	Multi
22110000 - Trade Payable Foreign	[CO] [O]	Multi
22120000 - Trade Payable asset	[CO] [O]	Multi
22200000 - Holdbacks Payable	[O]	Multi
22300000 - Wages Payable	[O]	Multi
22400000 - Credit Card Payable	[O]	Multi
22500000 - Bank Credit Line Payable	[O]	Multi
230000000 - Payroll Liabilities		
23100000 - Payroll Accrual	[O]	Multi
23110000 - Payroll Withholding - Federal Tax	[O]	Multi
23120000 - Payroll Withholding - Provincial Tax	[O]	Multi
23130000 - Payroll Liabilities- Federal	[O]	Multi
23140000 - Payroll Liabilities- Provincial	[O]	Multi
23150000 - Payroll Liabilities - Social Security	[O]	Multi
23160000 - Payroll Liabilities - Medicare	[O]	Multi
23170000 - Payroll Liabilities - Dental	[O]	Multi
23180000 - Payroll Liabilities - Pension Fund - Employer	[O]	Multi
23190000 - Payroll Liabilities - Pension Fund - Employees	[O]	Multi
23200000 - Payroll Liabilities - Union	[O]	Multi
23210000 - Payroll Liabilities - Unemployment	[O]	Multi
23230000 - Bonuses Payable	[O]	Multi
23240000 - Other Employees Deductions Payable	[O]	Multi
240000000 - Tax Liabilities		
24100000 - Gst Tax Payable	[O]	Multi
24110000 - Gst Tax Reclamable	[O]	Multi
24200000 - Pst Tax Payable - Newfoundland and Labrador	[O]	Multi
24210000 - Pst Tax Payable - Nova Scotia	[O]	Multi
24220000 - Pst Tax Payable - New Brunswick	[O]	Multi
24230000 - Pst Tax Payable - Prince Edward Island	[O]	Multi
24240000 - Pst Tax Payable - Quebec	[O]	Multi
24250000 - Pst Tax Payable - Ontario	[O]	Multi
24260000 - Pst Tax Payable - Manitoba	[O]	Multi
24270000 - Pst Tax Payable - Saskatchewan	[O]	Multi
24280000 - Pst Tax Payable - Alberta	[O]	Multi

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24290000 - Pst Tax Payable - British Columbia	[O]	Multi
24300000 - Pst Tax Payable - Northwest Territories	[O]	Multi
24310000 - Pst Tax Payable - Nunavut	[O]	Multi
24400000 - Pst Tax Reclamable - Newfoundland and Labrador	[O]	Multi
24410000 - Pst Tax Reclamable - Nova Scotia	[O]	Multi
24420000 - Pst Tax Reclamable - New Brunswick	[O]	Multi
24430000 - Pst Tax Reclamable - Prince Edward Island	[O]	Multi
24440000 - Pst Tax Reclamable - Quebec	[O]	Multi
24450000 - Pst Tax Reclamable - Ontario	[O]	Multi
24460000 - Pst Tax Reclamable - Manitoba	[O]	Multi
24470000 - Pst Tax Reclamable - Saskatchewan	[O]	Multi
24480000 - Pst Tax Reclamable - Alberta	[O]	Multi
24490000 - Pst Tax Reclamable - British Columbia	[O]	Multi
24500000 - Pst Tax Reclamable - Northwest Territories	[O]	Multi
24510000 - Pst Tax Reclamable - Nunavut	[O]	Multi
24600000 - Hst Tax Payable	[O]	Multi
24610000 - Hst Tax Reclamable	[O]	Multi
24700000 - Other Tax	[O]	Multi
2500000000 - Other Current Liabilities		
25100000 - Short Term Debt	[O]	Multi
25110000 - Loan To Canadian Banks	[O]	Multi
25120000 - Deferred Income - Short Term	[O]	Multi
25130000 - Notes Payable - Short Term	[O]	Multi
25140000 - Accrual Inventory	[O]	Multi
25150000 - Accrued Expenses	[O]	Multi
25160000 - Due To Shareholders (Directors)	[O]	Multi
25170000 - Due To Individual Shareholders	[O]	Multi
25180000 - Due To Corporate Shareholders	[O]	Multi
25190000 - Due To Directors	[O]	Multi
25200000 - Dividends Payable	[O]	Multi
25210000 - Deferred Taxes	[O]	Multi
25220000 - Management Fees Payable	[O]	Multi
25230000 - Interest Payable	[O]	Multi
25240000 - Reserve for Guarantees, and Others	[O]	Multi
25250000 - Other Liabilities - Short Term	[O]	Multi
2600000000 - Long Term Liabilities		
2610000000 - Other Long Term Liabilities		
26100000 - Long Term Debt	[O]	Multi
26110000 - Mortgages	[O]	Multi
26120000 - Chartered Bank Loan	[O]	Multi
26130000 - Government Loan	[O]	Multi
26140000 - Supply Company Loan	[O]	Multi
26150000 - Private Loan	[O]	Multi
26160000 - Line of Credit	[O]	Multi
26200000 - Lien Notes	[O]	Multi
26300000 - Bonds and Debentures	[O]	Multi
26400000 - Deferred Income	[O]	Multi
26410000 - Deferred Income Taxes	[O]	Multi
26500000 - Due To Shareholders (Director) - Lt	[O]	Multi
26510000 - Due To Individual Shareholders - Lt	[O]	Multi
26520000 - Due To Corporate Shareholders - Lt	[O]	Multi
26530000 - Due To Directors - Lt	[O]	Multi
26600000 - Reserve for Guarantees, Warranties Or Indemnities	[O]	Multi
26700000 - Other Long Term Liabilities	[O]	Multi
Equity		
3000000000 - Stockholders Equity		
3100000000 - Preferred Stock		
31110000 - Preferred Stock	[O]	Multi
3200000000 - Common Stock		
31100000 - Common Stock	[O]	Multi
3300000000 - Paid-In Capital		
32100000 - Paid in Capital Reclamable	[O]	Multi
3400000000 - Surplus		
33100000 - Retained Earnings	[O]	Multi
Revenue		
4000000000 - Income		
4100000000 - Sales Revenue		
41100000 - Sales Revenues - Domestic	[S]	Multi
41200000 - Sales Revenues - Foreign	[S]	Multi

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41300000 - Sales Revenues - Services	[S]	Multi
41400000 - Sales Reveues - Freight	[S]	Multi
42100000 - Sales Rebates	[S]	Multi
42200000 - Sales Discounts	[S]	Multi
42300000 - Sales Overpayment	[S]	Multi
42400000 - Sales Underpayment	[S]	Multi
420000000 - Other Revenue		
44100000 - Interest Income	[S]	Multi

CGS

500000000 - Cost of Goods Sold		
510000000 - Cost of Goods Sold		
51100000 - Cogs - Domestic	[E]	Multi
51200000 - Cogs - Foreign	[E]	Multi
51300000 - Cogs - Services	[E]	Multi
51400000 - Cogs - Freight	[E]	Multi
51600000 - Cogs - Discounts	[E]	Multi
520000000 - Cost of Goods Sold Variances		
52100000 - Gain/Loss Material Revaluation	[E]	Multi
52300000 - Gain/Loss Inventory Variance	[E]	Multi
52400000 - Gain/Loss Price Variance	[E]	Multi
52500000 - Gain/Loss production	[O]	Multi

Expenses

600000000 - General Expenses		
611000000 - Travel Expenses		
61100000 - Travel Expense - Accomodation	[E]	Multi
61110000 - Travel Expense - Meals	[E]	Multi
61120000 - Travel Expense - Entertainment	[E]	Multi
61130000 - Travel Expense - Airfare, Rail, Mileage	[E]	Multi
61140000 - Travel Expense - Miscellaneous	[E]	Multi
612000000 - Payroll Expenses		
61210000 - Payroll Expense - Salaries	[E]	Multi
61220000 - Payroll Expense - Direct Labor Cost	[E]	Multi
61230000 - Payroll Expense - Tax	[E]	Multi
61240000 - Payroll Expense - Vacation	[E]	Multi
61250000 - Payroll Expense - Other Abences	[E]	Multi
61260000 - Payroll Expense - Pension	[E]	Multi
61270000 - Payroll Expense - Medicare	[E]	Multi
61280000 - Payroll Expense - Dental	[E]	Multi
61290000 - Payroll Expense - Unemployment	[E]	Multi
620000000 - Bad Debt Expenses		
62100000 - Bad Debts	[E]	Multi
630000000 - Operational Expenses		
63100000 - Office and Building Rent	[E]	Multi
63200000 - Utilities	[E]	Multi
63210000 - Electricity	[E]	Multi
63220000 - Gas	[E]	Multi
63230000 - Water	[E]	Multi
63300000 - Telephone	[E]	Multi
63400000 - Insurance	[E]	Multi
63500000 - Maintenance	[E]	Multi
63900000 - Other Administrative	[E]	Multi
640000000 - Depreciation and Amortization Expense		
64100000 - Depreciation Expense	[E]	Multi
64110000 - Depreciation - Land Improvements	[E]	Multi
64120000 - Depreciation - Buildings	[E]	Multi
64130000 - Depreciation - Warehouse Equipment	[E]	Multi
64140000 - Depreciation - Leasehold Improvements	[E]	Multi
64150000 - Depreciation - Motor Vehicles	[E]	Multi
64160000 - Depreciation - Office Equipment	[E]	Multi
64170000 - Depreciation - Furniture	[E]	Multi
64180000 - Depreciation - Computer Hardware	[E]	Multi
64185000 - Depreciation Expense - Computer Software	[E]	Multi
64190000 - Amortization Expense - Goodwill	[E]	Multi
650000000 - Admin Office Exp		
65100000 - Postage	[E]	Multi
65200000 - Advertising and Sales Costs	[E]	Multi
65300000 - Office Supplies	[E]	Multi
65400000 - Computer Software Supplies and Accessories	[E]	Multi
65500000 - Freight	[E]	Multi

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65900000 - Sundry Office Supplies	[E]	Multi
6600000000 - Legal and Professional Expenses		
66100000 - Legal Fees	[E]	Multi
66200000 - Accounting Fees	[E]	Multi
66300000 - Audit Fees	[E]	Multi
66400000 - Management Consulting Fees	[E]	Multi
66900000 - Other Professional Fees	[E]	Multi

Financing

7000000000 - Finance Income and Expenses		
7100000000 - Discounts, Interest and Others		
81100000 - Discounts Earned	[E]	Multi
81200000 - Discounts Allowed	[E]	Multi
81300000 - Interest Expense	[E]	Multi
81400000 - Interest Income	[E]	Multi
81500000 - Bank Charges	[E]	Multi
81600000 - Rounding	[E]	Multi
81700000 - Over payments variance	[E]	Multi
81800000 - Under payments variance	[E]	Multi
7200000000 - Currency Exchange		
82100000 - Realized Gain	[E]	Multi
82200000 - Realized Loss	[E]	Multi
82300000 - Unrealized Gain	[E]	Multi
82400000 - Unrealized Loss	[E]	Multi
82500000 - Revaluation Gain	[E]	Multi
82600000 - Revaluation Loss	[E]	Multi
7300000000 - Miscellaneous		
83100000 - Sundry Ap Write Off	[E]	Multi
83200000 - Sundry Ar Write Off	[E]	Multi
83300000 - Miscellaneous Expenses	[E]	Multi
83400000 - Miscellaneous Income	[E]	Multi

Other Revenue and Expenses

8000000000 - Others		
8100000000 - Disposal of Assets		
91100000 - Gain/Loss on Disposal	[E]	Multi
8200000000 - Extraordinary Income and Expenses		
93100000 - Extraordinary Expenses/Income	[E]	Multi
8300000000 - Provision for Taxes		
99100000 - Provision for Income Tax Reclamable	[E]	Multi
99200000 - Deferred Tax Reclamable	[E]	Multi