

KEYSTONE FURNITURE

CHART OF ACCOUNTS

ACCOUNT	ACCT. NO.	ACCOUNT	ACCT. NO.
Cash.....	101	Unearned Rent Revenue	241
Payroll Cash.....	103	Mortgage Payable	251
Petty Cash	105	Hart Lee, Capital.....	311
Accounts Receivable.....	122	Hart Lee, Drawing	312
Merchandise Inventory	131	Income Summary	313
Office Supplies.....	141	Sales	401
Store Supplies	142	Sales Returns and Allowances.....	401.1
Prepaid Insurance.....	145	Rent Revenue	412
Land	161	Purchases.....	501
Building.....	171	Purchases Returns and Allowances	501.1
Accumulated Depreciation—		Purchases Discounts.....	501.2
Building	171.1	Freight-In	502
Store Equipment.....	181	Sales Salaries Expense.....	511
Accumulated Depreciation—		Advertising Expense	512
Store Equipment	181.1	Bank Credit Card Expense.....	513
Office Equipment.....	182	Store Supplies Expense.....	514
Accumulated Depreciation—		Travel and Entertainment Expense	515
Office Equipment	182.1	Cash Short and Over	516
Accounts Payable.....	202	Depreciation Expense—Store	
Employees Federal Income Tax		Equipment	519
Payable	211	Office Salaries Expense	522
Social Security Tax Payable	212	Office Supplies Expense	523
Medicare Tax Payable.....	213	Telephone Expense	525
Employees State Income Tax		Payroll Taxes Expense.....	530
Payable	214	Utilities Expense	533
Employees City Income Tax		Charitable Contributions Expense ..	534
Payable	215	Insurance Expense	535
Sales Salaries Payable.....	218	Depreciation Expense—Building ...	540
Office Salaries Payable.....	219	Depreciation Expense—Office	
FUTA Tax Payable	221	Equipment	541
SUTA Tax Payable	222	Miscellaneous Expense.....	549
Sales Tax Payable	231	Interest Expense	551