

# Financial Services Sample Chart of Accounts

*by Marie Greene*

Account	Type	Detail type
Bank Name Checking XXXX	Bank	Checking
Bank Name Savings XXXX	Bank	Savings
Accounts Receivable (A/R)	Accounts receivable (A/R)	Accounts Receivable (A/R)
Prepaid Expenses	Other Current Assets	Prepaid Expenses
Billable Expenses	Other Current Assets	Other Current Assets
Accrued Income & Other Asset	Other Current Assets	Other Current Assets
Investments	Other Current Assets	Investments - Other
Loan to Officers	Other Current Assets	Allowance for Bad Debts
Undeposited Funds	Other Current Assets	Undeposited Funds
Leasehold Improvements	Fixed Assets	Building
Computer & Office Equipment	Fixed Assets	Machinery & Equipment
Accumulated Depreciation	Fixed Assets	Accumulated Depreciation
Intangible Assets	Other Assets	Other Long-term Assets
Accumulated Amortization	Other Assets	Accumulated Amortization
Security Deposits	Other Assets	Security Deposits
Accounts Payable (A/P)	Accounts payable (A/P)	Accounts Payable (A/P)
Credit Card Name XXXX	Credit Card	Credit Card
Accrued Liabilities	Other Current Liabilities	Other Current Liabilities
Deferred Revenue	Other Current Liabilities	Deferred Revenue
Payroll Wages Accrual	Other Current Liabilities	Other Current Liabilities
Payroll Medical Benefits Payable	Other Current Liabilities	Other Current Liabilities
Payroll Retirement Contributions Payable	Other Current Liabilities	Other Current Liabilities
Payroll Taxes Payable	Other Current Liabilities	Payroll Tax Payable
Loan Payable	Long Term Liabilities	Notes Payable
Opening Balance Equity	Equity	Opening Balance Equity
Retained Earnings	Equity	Retained Earnings
Owner's Equity	Equity	Owner's Equity
Advisory Fees	Income	Other Primary Income
Performance Fees	Income	Other Primary Income
Commission Income	Income	Other Primary Income
Financial Planning Fees	Income	Other Primary Income
Consulting Fees	Income	Other Primary Income
Technology and Software	Expenses	Other Business Expenses
Technology and Software:Subscriptions	Expenses	Other Business Expenses
Technology and Software:Data Services	Expenses	Other Business Expenses
Technology and Software:IT Services	Expenses	Other Business Expenses
Technology and Software:Custodial Trading Services	Expenses	Other Business Expenses
Payroll	Expenses	Payroll Expenses

Payroll:Wages	Expenses	Payroll Wage Expenses
Payroll:Payroll Taxes	Expenses	Payroll Tax Expenses
Payroll:Employer Health Benefits	Expenses	Payroll Expenses
Payroll:Employer Retirement Contributions	Expenses	Payroll Expenses
Payroll:Workers' Compensation Insurance	Expenses	Payroll Expenses
Payroll:Payroll Filing Fees	Expenses	Payroll Expenses
Sales & Marketing	Expenses	Other Miscellaneous Service Cost
Sales & Marketing:Client Events	Expenses	Other Miscellaneous Service Cost
Sales & Marketing:Meals	Expenses	Promotional Meals
Sales & Marketing:Travel	Expenses	Travel
Sales & Marketing:Promotional Materials	Expenses	Other Miscellaneous Service Cost
General and Admin	Expenses	Office/General Administrative Expenses
General and Admin:Auto	Expenses	Auto
General and Admin:Charitable Contributions	Expenses	Charitable Contributions
General and Admin:Dues & Subscriptions	Expenses	Dues & subscriptions
General and Admin:Insurance	Expenses	Insurance
General and Admin:Interest Expense	Expenses	Interest Paid
General and Admin:Office Supplies	Expenses	Office/General Administrative Expenses
General and Admin:Parking	Expenses	Office/General Administrative Expenses
General and Admin:Phones & Internet	Expenses	Utilities
General and Admin:Rent	Expenses	Rent or Lease of Buildings
General and Admin:Repair & Maintenance	Expenses	Repair & Maintenance
General and Admin:Website	Expenses	Office/General Administrative Expenses
Professional Fees	Expenses	Office/General Administrative Expenses
Professional Fees:Accounting, Audit, & Tax	Expenses	Legal & Professional Fees
Professional Fees:Bank Service Charges	Expenses	Bank Charges
Professional Fees:Compliance Fees	Expenses	Legal & Professional Fees
Professional Fees:Consulting Fees	Expenses	Legal & Professional Fees
Professional Fees:Legal Fees	Expenses	Legal & Professional Fees
Regulatory and Compliance Fees	Expenses	Other Business Expenses
Regulatory and Compliance Fees:SEC and FINRA	Expenses	Other Business Expenses
Regulatory and Compliance Fees: State	Expenses	Other Business Expenses
Interest Earned	Other Income	Interest Earned
Penalties & Settlements	Other Expense	Penalties & Settlements
Amortization Expense	Other Expense	Amortization
Depreciation Expense	Other Expense	Depreciation
Taxes	Other Expense	Other Miscellaneous Expense
Bad Debt Expense	Other Expense	Other Miscellaneous Expense
Reconciliation Discrepancies	Other Expense	Other Miscellaneous Expense