

CHART OF ACCOUNTS EXCEL TEMPLATE

A Chart of Accounts (COA) is a structured list of all the accounts used by an entity in its general ledger. It serves as a way to organize the finances of the business and to segregate expenditures, revenue, assets, and liabilities. The purpose of the COA is to provide a clear framework for the recording, reporting, and analyzing of financial transactions.

Component

Description

Account ID

An account ID is a unique identifier assigned to each individual account. These IDs help in organizing and locating accounts within the accounting system. They are essential for maintaining the structure and order of the COA, thereby facilitating efficient data management and retrieval.

Criteria for Assigning Account ID

Account ID is based on the Account Name, Account Group, and Account Sub-Group:

Account ID	Account Group and Sub-Group
A	Assets
A1	Current Assets
A1-1	Cash and cash equivalents
A1-2	Short term marketable securities
A1-3	Accounts receivable
A1-5	Inventory
A1-6	Other current assets
A2	Current Assets - Doubtful Debts
A2-1	Doubtful debts
A3	Non-Current Assets
A3-1	Long-term marketable securities
A3-2	Property, plant and equipment
A3-3	Goodwill

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