

# Chart of Accounts

## Basic

Account Number	Account Name	Account Category
1000	Bank	Asset
1100	Accounts receivable	Asset
1500	Computer	Asset
1510	Software	Asset
1520	Equipment	Asset
1600	Accumulated Amortization - Computers	Asset
1610	Accumulated Amortization - Software	Asset
1620	Accumulated Amortization - Equipment	Asset
2000	Accounts Payable	Liability
2020	HST Collected	Liability
2100	Income Tax Payable	Liability
2200	Shareholder Loan	Liability
3000	Share capital	Equity
3100	Retained earnings	Equity
3200	Dividends	Equity
4000	Revenue	Income Statement
5000	Amortization	Income Statement
5010	Meals & entertainment	Income Statement
5020	Promotion	Income Statement
5030	Travel	Income Statement
5040	Supplies	Income Statement
5050	Office	Income Statement
5060	Licenses	Income Statement
5070	Subcontractor	Income Statement
5080	Wages	Income Statement
5090	Memberships	Income Statement
5100	Insurance	Income Statement
5110	Professional fees	Income Statement
5120	Telephone	Income Statement
5200	Bank charges	Income Statement
8000	Income tax provision	Income Statement



## About SB Partners

---

An award winning full-service accounting firm trusted by the Halton business community for over 40 years.

Located in Burlington, SB Partners provides comprehensive accounting tax and business advisory services. Our assurance and advisory expertise serve clients at all stages of growth, from venture-backed start-up companies to globally-based enterprises.

We work with family owned businesses, privately-held companies, not-for-profit charitable organizations and high-net-worth individuals. We also serve Canadian subsidiaries of multinational operations seeking local advice in particular as it relates to SRED tax credits transfer pricing and Canadian tax.

Clients tell us that they enjoy working with a firm whose core beliefs align with their own. They appreciate our personalized approach. Along with our passion for creating value and giving back to the communities in which we live, work and play.

Connect. Follow. Share.



### We Can Help

---

Our team of experts  
can guide you  
through the process

### Contact

---

**Greg Clarke**, BComm, CPA, CA  
Partner

(905) 633-6323 • [gclarke@sbpartners.ca](mailto:gclarke@sbpartners.ca) • [sbpartners.ca](http://sbpartners.ca)