

Sample Chart of Accounts Worksheet

TL;DR: Use this worksheet to create or clean up your Chart of Accounts. It includes a sample Chart of Accounts, a mapping table to consolidate old accounts, and a CSV copy you can paste into QuickBooks or a spreadsheet.

Purpose & Instructions

Use this worksheet to: (1) review a simple, decision-focused Chart of Accounts template, (2) map your existing accounts to the new structure, and (3) export the CSV for import or archival. Recommended steps: export your current CoA, copy the 'CSV copy' section into a sheet, map old accounts using the 'Mapping Worksheet' table, then test changes in a sandbox or backup company file.

Sample Chart of Accounts

Account Number	Account Name	Account Type	Notes / Use
1000	Cash - Operating	Bank	Primary checking account
1010	Cash - Savings	Bank	Reserve / savings
1200	Accounts Receivable	Accounts Receivable	Customer invoices outstanding
1300	Prepaid Expenses	Current Asset	Insurance, subscriptions (current)
1500	Inventory (current)	Inventory	Inventory - finished goods
2000	Accounts Payable	Liability	Vendor bills outstanding
2100	Payroll Liabilities	Liability	Taxes & benefits payable
3000	Owner's Equity	Equity	Capital / owner accounts
4000	Sales - Product	Income	Product sales
4010	Sales - Services	Income	Service revenue

5000	COGS - Product	Cost of Goods Sold	Product costs
6000	Payroll - Wages	Expense	Gross wages
6300	Marketing & Advertising	Expense	Ads, promotions
6400	Office Supplies	Expense	Consumables
6600	Bank & Merchant Fees	Expense	Processing and bank charges
6700	Depreciation & Amortization	Expense	Non-cash depreciation
7000	Interest Expense	Expense	Loan interest
8000	Other Income/Expense	Other	Non-operational items

Mapping Worksheet (Old → New)

Use this table to document how old accounts will map to the new Chart of Accounts. Keep this mapping for audit trails and for use when making bulk changes.

Old Account # / Name	Proposed New Account # / Name	Reason for change	Action (Merge/Rename /Create)	Owner / Due Date
-------------------------	-------------------------------------	----------------------	-------------------------------------	---------------------

CSV Copy (paste into Google Sheets or QuickBooks import)

Account Number,Account Name,Account Type,Detail Type,Description

1000,Cash - Operating,Bank,Savings,Cash in operating account

1010,Cash - Savings,Bank,Savings,Reserve account

1200,Accounts Receivable,Accounts Receivable,Accounts Receivable,Customer invoices

1300,Prepaid Expenses,Current Asset,Prepaid Expense,Insurance and subscriptions (current)

1500,Inventory (current),Inventory,Inventory,Inventory - finished goods

4000,Sales - Product,Income,Sales,Product sales

4010,Sales - Services,Income,Sales,Service revenue

5000,COGS - Product,Cost of Goods Sold,COGS,Product costs

6000,Payroll - Wages,Expense,Payroll,Gross wages

6300,Marketing & Advertising,Expense,Advertising,Ads and promotions

6600,Bank & Merchant Fees,Expense,Bank Charges,Processing and bank charges

6700,Depreciation & Amortization,Expense,Depreciation,Non-cash depreciation expense

7000,Interest Expense,Expense,Interest,Loan interest

8000,Other Income/Expense,Other,Other,Non-operational items

Quick Implementation Checklist

- Export current Chart of Accounts as CSV from your accounting software.
- Paste the 'CSV Copy' into a new spreadsheet and adjust account names/numbers as needed.
- Complete the Mapping Worksheet for all accounts you plan to change.
- Test changes in a sandbox or backup copy of your company file.
- Implement changes and run a sample month to verify reports.
- Communicate changes and update SOPs for transaction coding.

Tags & Next Steps

Tags: chart of accounts, CoA template, QuickBooks chart of accounts, accounting setup, small business accounting

Next Steps: Schedule a CoA review call:

<https://calendly.com/mrbrian-gieslertranbookkeeping/30min>