

Chart Of Accounts For Manufacturing Company

A Chart of Accounts (CoA) for a manufacturing company provides a structured framework for recording and reporting financial transactions, tailored to the unique needs of manufacturing operations. This chart includes accounts relevant to production, inventory management, cost of goods sold (COGS), and more, facilitating detailed financial analysis and strategic planning.

Assets

Current Assets

1. **Cash:** Funds available for immediate use.
2. **Accounts Receivable:** Money owed to the company by customers.
3. **Raw Materials Inventory:** Cost of raw materials not yet used in production.
4. **Work-in-Progress (WIP) Inventory:** Cost of unfinished goods in production.
5. **Finished Goods Inventory:** Cost of manufactured products ready for sale.
6. **Prepaid Expenses:** Payments made in advance for goods or services.

Fixed Assets

7. **Property, Plant, and Equipment (PP&E):** Long-term assets like factories, machinery, and equipment, net of depreciation.
8. **Leasehold Improvements:** Enhancements made to leased property.
9. **Depreciation:** Accumulated depreciation of fixed assets.

Liabilities

Current Liabilities

1. **Accounts Payable:** Money owed by the company to suppliers or creditors.

Manufacturing Chart Of Accounts Example

DJ Losen



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