example chiropractic chart of accounts Latest Edition

Example Chiropractic Chart of Accounts: A Comprehensive Guide for Practice Management

When establishing or refining your chiropractic practice's financial structure, understanding and implementing an effective chart of accounts is essential. An example chiropractic chart of accounts provides a clear framework for organizing your financial data, ensuring accurate bookkeeping, compliance, and insightful financial analysis. A well-structured chart of accounts not only simplifies your accounting processes but also helps you track income, expenses, assets, and liabilities efficiently, empowering you to make informed business decisions.

In this article, we'll explore a detailed example chiropractic chart of accounts, breaking down each category and subcategory to help you set up your own tailored system. Whether you're a new chiropractor or looking to optimize your existing practice's financial organization, this guide will serve as a valuable resource.

Understanding the Chart of Accounts in Chiropractic Practice

Before delving into the specific example, it?s important to understand what a chart of accounts (COA) is and its role in your practice.

What Is a Chart of Accounts?

The chart of accounts is a categorized list of all the accounts used to record your practice's financial transactions. It acts as a roadmap, guiding how income, expenses, assets, and liabilities are tracked and reported.

Why Is It Important?

- Organizes financial data for clarity and consistency
- Facilitates accurate financial reporting and tax filings
- Provides insights into financial health and profitability
- Ensures compliance with accounting standards and regulations
- Supports decision-making for growth and investment

Sample Chiropractic Chart of Accounts Structure

A typical chiropractic practice?s chart of accounts is divided into five main categories:

- Assets
- Liabilities
- Equity
- Income
- Expenses

Below is a detailed example of each category tailored specifically for a chiropractic practice.

Assets

Assets represent what the practice owns, including cash, equipment, and receivables.

Current Assets

- 1000 - Cash and Cash Equivalents

- 1010 - Checking Account
- 1020 - Petty Cash

- 1100 - Accounts Receivable

- 1110 - Patient Accounts Receivable

- 1200 - Prepaid Expenses

- 1210 - Insurance Premiums
- 1220 - Rent Prepayments

Fixed Assets

- 1300 - Equipment

- 1310 - Chiropractic Tables
- 1320 - Office Furniture
- 1330 - Computer Equipment

- 1400 - Vehicles

- 1410 - Practice Vehicle

Other Assets

- 1500 - Intangible Assets

- 1510 - Practice Management Software

Liabilities

Liabilities are what the practice owes to others.

Current Liabilities

- 2000 - Accounts Payable

- 2010 - Vendor Invoices Payable

- 2100 - Accrued Expenses

- 2110 - Salaries Payable
- 2120 - Taxes Payable

- 2200 - Credit Card Payables

- 2210 - Business Credit Card

Long-Term Liabilities

- 2300 - Loans Payable

- 2310 - Equipment Loan
- 2320 - Business Line of Credit

Equity

Equity represents the owner?s interest in the practice.

- 3000 - Owner?s Equity
- 3100 - Retained Earnings
- 3200 - Distributions

Income

Income accounts track revenue generated from patient services and other sources.

Patient Service Income

- 4000 - Chiropractic Adjustments
- 4100 - Consultation Fees
- 4200 - Physical Therapy
- 4300 - Wellness Programs

Other Income

- 4400 - Product Sales (Supplements, Braces)
- 4500 - Insurance Reimbursements

Expenses

Expenses include all costs associated with running the practice.

Operating Expenses

- 5000 - Salaries and Wages

- 5010 - Staff Salaries
- 5020 - Doctor?s Salary

- 5100 - Rent and Utilities

- 5110 - Office Rent
- 5120 - Electricity
- 5130 - Water

- 5200 - Supplies and Materials

- 5210 - Chiropractic Supplies
- 5220 - Office Supplies

- 5300 - Marketing and Advertising
- 5400 - Professional Services

- 5410 - Accounting and Bookkeeping
- 5420 - Legal Fees

- 5500 - Insurance Expenses

- 5510 - Business Insurance

- 5600 - Continuing Education and Training

Other Expenses

- 5700 - Depreciation Expense
- 5800 - Loan Interest

Customizing Your Chiropractic Chart of Accounts

While the above example provides a comprehensive template, every practice is unique. Here are some tips for customizing your chart of accounts:

Assess Your Practice?s Needs

- Consider the services you offer and how to categorize them.
- Identify specific assets or expenses unique to your practice.

Keep It Simple and Organized

- Use clear, descriptive account names.
- Avoid overly granular accounts that complicate reporting.

Plan for Growth

- Include accounts for future services or expansions.
- Regularly review and update the chart of accounts.

Consult Professionals

- Work with an accountant familiar with chiropractic practices.
- Ensure your chart aligns with accounting standards and tax requirements.

Conclusion

An example chiropractic chart of accounts serves as a vital foundation for effective financial management. By organizing your practice's income, expenses, assets, and liabilities thoughtfully, you create a clear financial picture that supports strategic decision-making and compliance. Remember, your chart of accounts should reflect the specific needs of your practice, so customize it as needed and seek professional advice when in doubt.

Implementing a well-structured chart of accounts not only simplifies day-to-day accounting but also provides valuable insights into your practice?s profitability and financial health. Invest the time upfront to develop or refine your chart of accounts, and you'll reap the benefits in smoother operations and greater peace of mind.

Example Chiropractic Chart of Accounts: An In-Depth Analysis for Practice Management

In the complex world of healthcare management, especially within specialized fields like chiropractic care, maintaining an accurate and comprehensive financial record is fundamental to sustainable practice operations. A chiropractic chart of accounts serves as a vital framework that categorizes all financial transactions, enabling practitioners to monitor their economic health, facilitate tax reporting, and make informed business decisions. This article provides a detailed exploration of an example chiropractic chart of accounts, its structure, importance, and practical application within a chiropractic practice.

Understanding the Chart of Accounts in Chiropractic Practice

The chart of accounts (COA) is a systematic listing of all the financial accounts used by a business

to record transactions. For chiropractic clinics, this list captures everything from patient billing to staff salaries, rent, supplies, and insurance reimbursements. The clarity and organization of this chart are crucial for accurate bookkeeping, financial analysis, and compliance.

Why Is a Well-Structured Chart of Accounts Important?

- Financial Clarity: Facilitates clear segmentation of income and expenses.
- Tax Preparation: Simplifies reporting and deductions during tax season.
- Performance Analysis: Allows benchmarking and performance tracking.
- Regulatory Compliance: Ensures adherence to financial reporting standards.

Core Components of a Chiropractic Chart of Accounts

A typical chiropractic chart of accounts is divided into five main categories:

- Assets
- Liabilities
- Equity
- Income
- Expenses

Each category contains specific accounts tailored to the unique needs of a chiropractic practice.

Sample Chiropractic Chart of Accounts Structure

Below is an example layout illustrating common accounts within each category:

Assets

- 1000 Current Assets
- 1010 Cash on Hand
- 1020 Checking Account
- 1030 Savings Account
- 1040 Accounts Receivable
- 1050 Prepaid Expenses
- 1100 Fixed Assets
- 1110 Furniture and Equipment
- 1120 Chiropractic Equipment

- 1130 Leasehold Improvements
- 1140 Accumulated Depreciation

Liabilities

- 2000 Current Liabilities
- 2010 Accounts Payable
- 2020 Credit Card Payable
- 2030 Accrued Expenses
- 2040 Payroll Liabilities
- 2100 Long-Term Liabilities
- 2110 Bank Loans
- 2120 Lease Obligations

Equity

- 3000 Owner?s Equity
- 3010 Owner?s Capital
- 3020 Retained Earnings
- 3030 Distributions

Income

- 4000 Patient Revenue
- 4010 Chiropractic Consultations
- 4020 Adjustments and Reimbursements
- 4030 Treatment Fees
- 4100 Other Income
- 4110 Interest Income
- 4120 Miscellaneous Income

Expenses

- 5000 Operating Expenses
- 5010 Salaries and Wages
- 5020 Payroll Taxes
- 5030 Employee Benefits

- 5100 Rent Expense
- 5200 Utilities
- 5300 Supplies and Materials
- 5400 Advertising and Marketing
- 5500 Continuing Education
- 5600 Insurance
- 5700 Professional Fees
- 5800 Depreciation Expense
- 5900 Interest Expense

Customization for a Chiropractic Practice

While the above structure offers a solid foundation, individual practices often tailor their chart of accounts based on specific operational needs or regional accounting standards. For example, some clinics may add detailed sub-accounts under "Supplies" to differentiate between office supplies, chiropractic supplies, and medical devices.

Adding Sub-Accounts for Better Detail

- Supplies and Materials
- 5301 Office Supplies
- 5302 Chiropractic Supplies
- 5303 Medical Equipment Supplies
- Labor Costs
- 5011 Chiropractors? Salaries
- 5012 Support Staff Salaries
- 5013 Part-Time Staff Wages

This level of granularity enhances insight into specific cost centers and revenue streams.

Implementing the Chart of Accounts Effectively

Effective utilization of the chart of accounts involves more than just setting it up. Practices should:

- Use Consistent Coding: Assign unique, logical codes to each account for easy tracking.
- Keep It Up-to-Date: Regularly review and modify accounts as the practice evolves.
- Integrate with Accounting Software: Leverage practice management and accounting software that can import and utilize the chart of accounts efficiently.
- Train Staff: Ensure bookkeeping personnel understand account structures for accurate data

entry.

Benefits of a Well-Designed Chiropractic Chart of Accounts

- Enhanced Financial Reporting: Clear categorization results in more accurate profit and loss statements, balance sheets, and cash flow reports.
- Tax Deduction Optimization: Proper classification of expenses helps identify deductible items, reducing tax liabilities.
- Budgeting and Forecasting: Detailed expense and income accounts facilitate realistic budgeting.
- Compliance and Auditing: Organized accounts simplify audits and ensure compliance with accounting standards.

Common Pitfalls and How to Avoid Them

- Overly Complex Accounts: Too many sub-accounts can complicate reporting; strike a balance between detail and simplicity.
- Inconsistent Coding: Lack of standardized coding can lead to errors; establish and enforce coding conventions.
- Neglecting Regular Review: Outdated accounts may not reflect current operations; schedule periodic reviews.
- Ignoring Integration Needs: Ensure the chart aligns with your accounting software and reporting tools.

Conclusion

A comprehensive and tailored example chiropractic chart of accounts is an indispensable tool for managing the financial health of a chiropractic practice. It provides clarity, supports compliance, and enables strategic decision-making. By understanding its structure, customizing it to specific needs, and maintaining it diligently, practitioners can optimize practice management and foster long-term success.

Investing time in developing an effective chart of accounts pays dividends in accuracy, efficiency, and financial insight?cornerstones of a thriving chiropractic business.

QuestionAnswer What is an example chiropractic chart of accounts? An example chiropractic chart of accounts is a categorized list of all financial accounts used by a chiropractic practice to organize income, expenses, assets, liabilities, and equity for accurate bookkeeping and financial reporting. Why is having a detailed chiropractic chart of accounts important? A detailed chart of accounts helps chiropractic clinics track revenue streams, monitor expenses, ensure compliance,

and generate precise financial statements, ultimately aiding in better practice management and decision-making. What are common categories included in a chiropractic chart of accounts? Common categories include Income (e.g., patient services, therapy revenue), Expenses (e.g., staff salaries, rent, supplies), Assets (e.g., equipment, accounts receivable), Liabilities (e.g., loans, accounts payable), and Equity (owner?s capital). How can I customize a chiropractic chart of accounts for my practice? You can customize your chart of accounts by adding specific income or expense accounts relevant to your services, adjusting categories to reflect your practice?s unique operations, and ensuring it aligns with your accounting software and reporting needs. Are there any sample chiropractic chart of accounts templates available online? Yes, many accounting software providers and industry resources offer downloadable sample templates for chiropractic practices, which can be tailored to your specific financial structure and reporting requirements. How often should I review and update my chiropractic chart of accounts? It?s recommended to review and update your chart of accounts annually or whenever there are significant changes in your practice operations, services, or accounting policies to ensure accurate financial tracking.

Related keywords: chiropractic accounting, chart of accounts template, chiropractic financials, practice management, clinic expense categories, revenue accounts, chiropractic billing, financial reporting, practice setup, accounting software

Quickbooks chart of accounts example

quickbooks chart of accounts example is an essential resource for small business owners and accountants looking to organize their financial data efficiently within QuickBooks. A well-structured chart of accounts (COA) serves as the backbone of your accounting system, categorizing all financial transactions in a way that simplifies reporting, tax preparation, and overall financial management. Whether you're setting up QuickBooks for the first time or optimizing an existing system, understanding how to create an effective chart of accounts is crucial. In this comprehensive guide, we'll explore detailed examples, best practices, and tips to help you develop a functional and efficient QuickBooks chart of accounts.

Understanding the Chart of Accounts in QuickBooks

What is a Chart of Accounts?

The chart of accounts is a listing of all the accounts used in your company's accounting system. It categorizes transactions into specific accounts such as assets, liabilities, income, expenses, and equity. These accounts enable you to generate financial statements like the balance sheet and income statement.

Why is the Chart of Accounts Important?

A properly organized chart of accounts ensures:

- Accurate financial reporting
- Clear visibility into business performance
- Simplified tax filings
- Easier tracking of income and expenses
- Better decision-making

How QuickBooks Uses the Chart of Accounts

QuickBooks allows users to create, modify, and categorize accounts. Transactions are assigned to specific accounts, which then aggregate data for reports. The software also enables customization to suit different industries and business models.

Creating a QuickBooks Chart of Accounts Example

Step-by-Step Guide to Setting Up Your Chart of Accounts

- Identify Your Business Type and Industry
- Determine Necessary Account Categories
- Set Up Main Account Types
- Create Sub-accounts for Detailed Tracking
- Assign Account Numbers for Organization
- Review and Adjust as Needed

Sample Chart of Accounts Structure

Below is an example of a typical chart of accounts for a small service-based business. Keep in mind that your actual accounts may vary depending on your industry and specific needs.

Sample QuickBooks Chart of Accounts Example

Assets

- 1000 Cash and Bank Accounts
- 1010 Checking Account

- 1020 Savings Account
- 1100 Accounts Receivable
- 1200 Prepaid Expenses
- 1300 Fixed Assets
- 1310 Office Equipment
- 1320 Furniture and Fixtures
- 1330 Vehicles

Liabilities

- 2000 Accounts Payable
- 2100 Credit Cards
- 2200 Loans Payable
- 2300 Payroll Liabilities

Equity

- 3000 Owner's Equity
- 3100 Owner's Draw
- 3200 Retained Earnings

Income

- 4000 Service Revenue
- 4100 Product Sales
- 4200 Other Income

Expenses

- 5000 Cost of Goods Sold
- 5100 Office Supplies
- 5200 Rent Expense
- 5300 Utilities
- 5400 Salaries and Wages
- 5500 Marketing and Advertising
- 5600 Professional Fees
- 5700 Depreciation Expense

- 5800 Insurance

Best Practices for Setting Up Your QuickBooks Chart of Accounts

1. Keep It Simple and Relevant

Avoid creating too many accounts; focus on those that are essential for your business operations and reporting needs.

2. Use Clear and Consistent Naming Conventions

Names should be descriptive and easy to understand. For example, instead of "Misc Exp," use "Miscellaneous Expenses."

3. Assign Account Numbers Carefully

Organize accounts numerically, grouping similar accounts together. For instance, all asset accounts start with 1xxx, liabilities with 2xxx, etc.

4. Group Accounts Meaningfully

Create sub-accounts under main categories for detailed tracking. For example, under Expenses, you might have separate sub-accounts for travel, meals, and entertainment.

5. Regularly Review and Update

As your business grows, your chart of accounts should evolve. Periodic reviews help eliminate unused accounts and add new ones as needed.

6. Customize for Your Industry

Different industries have specific accounts. For example, retail businesses need inventory accounts, while service providers might not.

Common Mistakes to Avoid When Creating a Chart of Accounts

- Creating Excessive Accounts: Cluttered accounts make reporting complicated.
- Using Vague Names: Ambiguous account names lead to confusion.
- Not Categorizing Properly: Misclassified accounts can distort financial reports.
- Ignoring Industry Standards: Not tailoring accounts to your industry can reduce report relevance.

- Neglecting Regular Maintenance: Outdated accounts can clutter your system over time.

Benefits of a Well-Structured QuickBooks Chart of Accounts

- Enhanced Financial Clarity: Clear accounts improve understanding of cash flow and profitability.
- Accurate Tax Filing: Proper categorization simplifies tax preparation.
- Efficient Bookkeeping: Streamlined accounts reduce errors and save time.
- Better Business Insights: Detailed reports help identify profitable areas and cost-saving opportunities.
- Compliance: Organized accounts facilitate compliance with accounting standards and regulations.

Conclusion

A comprehensive and thoughtfully designed QuickBooks chart of accounts example serves as a vital foundation for effective financial management. By understanding the core components?assets, liabilities, equity, income, and expenses?you can tailor your accounts to match your business operations. Following best practices, avoiding common pitfalls, and periodically reviewing your chart of accounts will ensure your financial data remains accurate, organized, and insightful. Whether you're just starting your business or looking to optimize your existing setup, a well-structured chart of accounts is key to making informed decisions, simplifying tax season, and laying the groundwork for long-term financial health.

Keywords: QuickBooks chart of accounts, QuickBooks setup, accounting chart of accounts example, small business accounting, financial reporting, bookkeeping tips, industry-specific accounts, QuickBooks best practices

QuickBooks Chart of Accounts Example: A Comprehensive Guide for Small Business Success

Introduction

QuickBooks chart of accounts example serves as a foundational element for any business seeking organized financial management. As one of the most popular accounting software solutions, QuickBooks simplifies the complex world of financial record-keeping by providing a structured chart of accounts (COA). This essential tool categorizes all your business transactions, making it easier to generate reports, track income and expenses, and ensure regulatory compliance. Whether you?re a startup owner or an established enterprise, understanding how to set up and utilize a well-structured chart of accounts can significantly impact your financial clarity and decision-making process. In this article, we will explore what a chart of accounts is, provide a detailed example tailored for small businesses, and offer practical tips for customizing your QuickBooks chart of accounts to suit your

specific needs.

What Is a Chart of Accounts?

Before diving into examples, it?s important to understand the purpose and components of a chart of accounts.

The chart of accounts is a comprehensive list of all the accounts used in a company's accounting system. These accounts are categorized into five primary types:

- Assets: Resources owned by the business (e.g., cash, inventory, equipment)
- Liabilities: Debts or obligations owed to outside parties (e.g., loans, accounts payable)
- Equity: Owner?s interest or residual value after liabilities (e.g., owner?s capital, retained earnings)
- Income: Revenue generated from business operations (e.g., sales, service income)
- Expenses: Costs incurred to operate the business (e.g., rent, utilities, salaries)

A well-organized chart of accounts ensures that financial data is categorized accurately, facilitating clear reporting and analysis.

Why Is a Chart of Accounts Important in QuickBooks?

QuickBooks uses the chart of accounts to organize transactions, prepare financial statements, and provide insights into business health. A correctly structured COA:

- Simplifies bookkeeping and reduces errors
- Enables accurate profit and loss statements
- Facilitates tax preparation and compliance
- Supports budgeting and financial planning
- Provides transparency to stakeholders

An ill-structured or overly complex chart of accounts can lead to confusion, misreporting, and difficulties in analyzing financial data. Therefore, starting with a clear, logical example tailored to your business is crucial.

Example of a QuickBooks Chart of Accounts for Small Businesses

To illustrate, here is a typical chart of accounts example for a small service-based business, such as a consulting firm or boutique agency. This example can be adapted based on your industry and

specific needs.

Assets

- 1000 - Cash and Bank Accounts

- 1001 - Checking Account
- 1002 - Savings Account

- 1100 - Accounts Receivable
- 1200 - Prepaid Expenses
- 1300 - Equipment
- 1400 - Furniture and Fixtures

Liabilities

- 2000 - Accounts Payable
- 2100 - Credit Card Payable
- 2200 - Loans Payable
- 2300 - Payroll Liabilities

Equity

- 3000 - Owner?s Equity
- 3100 - Retained Earnings
- 3200 - Owner?s Draws

Income

- 4000 - Service Income
- 4100 - Consulting Revenue
- 4200 - Other Income

Expenses

- 5000 - Cost of Goods Sold (if applicable)
- 5100 - Rent Expense
- 5200 - Utilities Expense
- 5300 - Salaries and Wages
- 5400 - Office Supplies
- 5500 - Advertising and Marketing
- 5600 - Insurance Expense
- 5700 - Professional Fees
- 5800 - Travel and Meals
- 5900 - Depreciation Expense

Customizing Your Chart of Accounts in QuickBooks

While the above example provides a solid starting point, every business is unique. Customization is key to ensuring your chart of accounts aligns with your operational realities.

Step-by-Step Guide for Customization

- Assess Your Business Needs

- Identify the main sources of income and expenses
- Recognize key assets and liabilities
- Determine if there are industry-specific accounts needed

- Create Relevant Accounts

- Use QuickBooks? ?Lists? menu to add, edit, or delete accounts
- Keep account names clear and descriptive
- Assign appropriate account types (e.g., income, expense)

- Establish Account Subcategories

- Use subaccounts for more detailed tracking (e.g., under Utilities, separate electricity, water, internet)
- This enhances reporting granularity

- Maintain Consistency

- Use a numbering system that reflects account hierarchy
- For example, starting asset accounts with 1000s, liabilities with 2000s, etc.

- Review and Update Regularly

- As your business grows, revisit your chart of accounts
- Remove obsolete accounts and add new ones as needed

Best Practices for Managing Your Chart of Accounts

- Keep it Simple: Avoid overly detailed accounts that complicate bookkeeping.
- Use Descriptive Names: Clear account names prevent confusion.
- Limit the Number of Accounts: Aim for a manageable number to simplify reporting.
- Separate Personal from Business: Ensure personal expenses are not mixed into business accounts.
- Consult a Professional: When in doubt, seek advice from an accountant to optimize your COA structure.

Common Mistakes to Avoid

- Overcomplicating the Chart: Too many accounts can lead to errors and confusion.
- Using Vague Account Names: Ambiguous names hinder understanding.
- Neglecting Regular Updates: Outdated accounts can distort financial reports.
- Ignoring Industry-Specific Needs: Not customizing accounts for your sector can limit insight.

Leveraging QuickBooks Features with Your Chart of Accounts

QuickBooks offers various features that work seamlessly with your chart of accounts:

- Reports: Profit & Loss, Balance Sheet, and Trial Balance rely on your COA.
- Budgeting: Use account categories to set financial goals.
- Bank Feeds: Automate transaction categorization based on accounts.
- Class Tracking: For businesses with multiple locations or departments, integrate classes for

even more detailed reporting.

Conclusion

A well-structured QuickBooks chart of accounts example acts as the backbone of your financial management system. By carefully designing and customizing your COA, you not only streamline your bookkeeping process but also gain valuable insights into your business?s financial health. Whether you?re just starting or refining an existing system, investing time in understanding and tailoring your chart of accounts will pay dividends in clarity, compliance, and strategic decision-making. Remember, the goal is to create a logical, organized framework that grows with your business and provides the transparency needed for sustained success.

QuestionAnswer What is a QuickBooks chart of accounts example? A QuickBooks chart of accounts example is a sample list of account categories used to organize financial transactions, such as assets, liabilities, income, and expenses, tailored for QuickBooks bookkeeping software. Why is it important to have a proper chart of accounts in QuickBooks? A proper chart of accounts helps ensure accurate financial reporting, simplifies bookkeeping, and provides clear insights into your business?s financial health. Can I customize the QuickBooks chart of accounts example for my business? Yes, you can customize the sample chart of accounts to fit your specific business needs by adding, deleting, or modifying account categories within QuickBooks. What are common categories included in a QuickBooks chart of accounts example? Common categories include Assets (e.g., Cash, Accounts Receivable), Liabilities (e.g., Accounts Payable), Income (e.g., Sales Revenue), and Expenses (e.g., Rent, Utilities). How do I create a chart of accounts in QuickBooks based on an example? You can create a chart of accounts in QuickBooks by navigating to the Lists menu, selecting Chart of Accounts, and then choosing New to add accounts based on the example structure. Are there industry-specific chart of accounts examples for QuickBooks? Yes, QuickBooks offers industry-specific chart of accounts templates tailored for sectors like retail, manufacturing, service, and nonprofit organizations. What are the benefits of using a chart of accounts example for QuickBooks beginners? Using an example helps beginners understand how to organize their finances properly, saves time during setup, and ensures consistency in financial reporting. Where can I find downloadable QuickBooks chart of accounts examples? You can find downloadable examples on the official QuickBooks website, accounting blogs, or through third-party accounting resources and tutorials online.

Related keywords: QuickBooks chart of accounts, chart of accounts template, QuickBooks account types, example chart of accounts, QuickBooks setup guide, chart of accounts categories, QuickBooks accounting structure, sample chart of accounts, QuickBooks account list, business accounting accounts

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