



Sample Chart of Accounts - Marketing Agency

<u>Category</u>	<u>Account Number</u>	<u>Sub-Account Number</u>	<u>Account Name</u>
Current Assets			
	1001		Bank account - Operating
	1002		Bank account - Client Media
	1200		Accounts receivable
	1299		Undeposited funds
	1300		Unbilled revenue
	1400		Prepaid expenses
	1600		Other current assets
Other Assets			
	1700		Security Deposits
	1800		Fixed assets, at cost
	1850		Fixed assets, accumulated depreciation
Current Liabilities			
	2000		Accounts payable
	2100		Credit card payable
	2200		Accrued expenses
	2300		Payroll liabilities
	2400		Sales and use tax payable
	2500		Deferred/Unearned revenue
	2600		Client media liability
	2700		Other current liabilities
Other Liabilities			
	2800		Line of credit/loans payable
Equity			
	3100		Paid In capital
	3400		Distributions to owners
	3900		Retained earnings

<u>Category</u>	<u>Account Number</u>	<u>Sub-Account Number</u>	<u>Account Name</u>
4000 Revenue			
	4100		Professional services
	4200		Technology services
	4500		Media resale, net
		4501	Media resale, gross
		4502	Cost of media
	4999		Uncategorized income
5000 Cost of Good Sold			
	5200		Cost of technology services
6000 Direct Labor Cost			
	6100		Payroll
		6110	Salaries
		6120	Bonuses
		6130	Employee benefits
		6160	Payroll taxes
		6190	Contract staffing
	6500		Training and development
	6600		Travel
7000 Sales & Marketing			
	7100		Payroll
		7110	Salaries
		7120	Commissions/bonus
		7130	Employee benefits
		7160	Payroll taxes
		7190	Contract staffing
	7200		Online marketing
	7300		Events, groups & sponsorships
	7400		Collateral
	7500		Referral fees
	7600		Meals
	7610		Entertainment
	7650		Travel

<u>Category</u>	<u>Account Number</u>	<u>Sub-Account Number</u>	<u>Account Name</u>
8000 General & Administrative			
	8100		Payroll
		8110	Salaries and guaranteed member payments
		8120	Commissions/bonus
		8130	Employee benefits
		8160	Payroll taxes
		8190	Contract staffing
	8200		Rent and occupancy
		8210	Rent
		8220	Utilities
		8240	Janitorial and cleaning
	8250		Computer, IT & telecommunications
	8300		Meals
	8310		Entertainment
	8350		Travel
	8400		Insurance
	8500		Office supplies & services
	8520		Subscriptions & publications
	8530		Licenses, fees & permits
	8550		Bank fees
	8560		Credit card processing fees
	8600		Professional fees
		8601	Legal
		8602	Accounting
		8603	Payroll service
		8604	Benefits administration
		8609	Other professional fees
	8640		Recruiting
	8650		Training & development
	8890		Charitable donations
	8900		Depreciation and amortization
	8950		State & Local Non-Income Taxes
	8990		Bad debt
	8995		Short pay writeoff
	8997		Reconciliation discrepancies
	8998		Miscellaneous
	8999		Uncategorized expense

<u>Category</u>	<u>Account Number</u>	<u>Sub-Account Number</u>	<u>Account Name</u>
9000 Other Income and Expense			
	9100		Interest income
	9200		Other income
	9500		Interest expense & late fees
	9600		Other expense
	9800		Income tax
		9801	Federal
		9820	State