

EXAMPLE CHART OF ACCOUNTS FOR RESTAURANTS

BALANCE SHEET ACCOUNTS	
ASSETS	LIABILITIES
Account Name Sub-Account Individual Account	Account Name Sub-Account Individual Account
Cash	Accounts Payable
Change and Petty Cash Operating Account Undeposited Funds Account Reserve Account	Payroll Taxes Payable Withholding Taxes Employer Portion CPP Employer Portion EI
Accounts Receivable	Withheld Tips
Employee Loans & Advances Customer Credit Accounts Contra	Sales Taxes Payable GST Payable PST Payable Liquor Tax Payable (additional PST)
Inventory	Accrued Expenses
Food Soft Beverages Liquor Beer Wine Paper Products Merchandise Supplies	Salaries and Wages Vacation and Sick Leave Rent Percentage Rent WorkSafeBC Premiums Property Taxes Utilities Other Accrued Liabilities
Prepaid Expenses	Unearned Revenue
Rent Insurance Taxes Advertising Utilities Licenses	Unredeemed Gift Cards Customer Deposits
Property and Equipment	Current Portion of Long-term Debt
Land Building Leasehold Improvements (First Leasehold Improvement) (Second Leasehold Improvement) Accumulated Amortization - Leasehold Vehicles Branded delivery vehicle Accumulated Depreciation - Vehicles Furniture Tables & Chairs	Current Portion of Mortgage Current Portion of Vehicle Loan Current Portion of Business Loan Current Portion of Equipment Loan
	Long-term Liabilities
	Mortgage Vehicle Loan Business Loan Equipment Loan Shareholders' Loan Less, Current Portion of Long-term Debt
	EQUITY
	Corporation:

Shelving
Accessory / Decorative Furnishings
Office Furniture
Accumulated Depreciation - Furniture

Equipment

Ventilation System
Stoves & Ovens
Prep Tables
Freezers
Refrigeration
Ice Makers
Accumulated Depreciation - Equipment

Computer Equipment

POS Systems
Office Computer
Printer
Accumulated Depreciation - Computer

Other Assets

Deposits
Liquor License
Recipes
*Intangible Assets *if has identifiable value*
Goodwill & Branding
Website
Social Media Profiles
Proprietary Software & Applications
Trademarks

Shareholders' Equity

Common Stock
Paid-in Capital
Retained Earnings

Limited Liability & Partnerships:

Members' Capital Accounts

Capital Account - Member/Partner A
Capital Account - Member/Partner B
Undistributed Net Income/Loss