

Date: 21/11/2017

Time: 10:26:53

Reborn Furniture (with errors)

Page: 1

Nominal List

N/C From:
N/C To: 99999999

<u>N/C</u>	<u>Name</u>
0010	Process Control Equipment
0011	Process Control Equipment Depreciation
0020	Manufacturing Equipment
0021	Manufacturing Equipment Depreciation
0030	Office Equipment
0031	Office Equipment Depreciation
0040	Furniture and Fixtures
0041	Furniture/Fixture Depreciation
0050	Motor Vehicles
0051	Motor Vehicles Depreciation
1001	Stock
1002	Work in Progress
1003	Finished Goods
1004	Raw Materials
1100	Debtors Control Account
1101	Sundry Debtors
1102	Other Debtors
1103	Prepayments
1104	Inter-company Debtors
1105	Provision for credit notes
1106	Provision for doubtful debts
1200	Bank Current Account
1210	Bank Deposit Account
1220	Building Society Account
1230	Petty Cash
1235	Cash Register
1240	Company Credit Card
1250	Credit Card Receipts
2100	Creditors Control Account
2101	Sundry Creditors
2102	Other Creditors
2109	Accruals
2200	Sales Tax Control Account
2201	Purchase Tax Control Account
2202	VAT Liability
2204	Manual Adjustments
2210	P.A.Y.E.
2211	National Insurance
2220	Net Wages
2230	Pension Fund
2300	Loans
2310	Hire Purchase
2320	Corporation Tax
2330	Mortgages
3000	Capital
3010	Capital Introduced
3050	Drawings
3100	Reserves
3101	Undistributed Reserves
3200	Profit and Loss Account
4000	Sales - Ready Assembled Furniture
4001	Sales - Flat Pack Furniture
4002	Sales Type C
4009	Discounts Allowed
4010	Management Charges Receivable
4099	Flat Rate - Benefit/Cost
4100	Sales Type D
4101	Sales Type E
4200	Sales of Assets
4400	Credit Charges (Late Payments)
4900	Miscellaneous Income
4901	Royalties Received

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Reborn Furniture (with errors)

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Nominal List

N/C

4902
4903
4904
4905
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5003
5009
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5101
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5200
5201
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7400
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7406
7500
7501
7502
7503
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Name

Commissions Received
Insurance Claims
Rent Income
Distribution and Carriage
Purchases - Timber
Purchases - Trim and Fittings
Miscellaneous Purchases
Packaging
Discounts Taken
Carriage
Import Duty
Transport Insurance
Opening Stock
Closing Stock
Productive Labour
Cost of Sales Labour
Sub-Contractors
Sales Commissions
Sales Promotions
Advertising
Gifts and Samples
P.R. (Literature & Brochures)
Miscellaneous Expenses
Gross Wages
Directors Salaries
Directors Remuneration
Staff Salaries
Wages - Regular
Wages - Casual
Employers N.I.
Employers Pensions
Recruitment Expenses
Adjustments
SSP Reclaimed
SMP Reclaimed
Rent
Water Rates
General Rates
Premises Insurance
Electricity
Gas
Oil
Other Heating Costs
Vehicle Fuel
Vehicle Repairs and Servicing
Vehicle Licences
Vehicle Insurance
Miscellaneous Motor Expenses
Congestion Charges
Mileage Claims
Scale Charges
Travelling
Car Hire
Hotels
U.K. Entertainment
Overseas Entertainment
Overseas Travelling
Subsistence
Printing
Postage and Carriage
Office Stationery
Books etc.
Telephone and Fax
Internet Charges

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Nominal List

N/C

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8202
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8205
8206
8250
9001
9998
9999

Name

Computers & Software
Mobile Charges
Legal Fees
Audit Fees
Accountancy Fees
Consultancy Fees
Professional Fees
Management Charges Payable
Software Subscriptions
Equipment Hire
Office Machine Maintenance
Equipment Leasing
Leasing Costs
Repairs and Renewals
Cleaning
Laundry
Premises Expenses
Bank Interest Paid
Bank Charges
Currency Charges
Loan Interest Paid
H.P. Interest
Credit Charges
Exchange Rate Variance
Other Interest Charges
Factoring Charges
Process Control Equipment Depreciation
Manufacturing Equipment Depreciation
Furniture/Fitting Depreciation
Vehicle Depreciation
Office Equipment Depreciation
Bad Debt Write Off
Bad Debt Provision
Donations
Subscriptions
Clothing Costs
Training Costs
Insurance
Refreshments
Cash Register Discrepancies
Sundry Expenses
Taxation
Suspense Account
Mispostings Account