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layout is more dependent on the balance
sheet than the income statement (profit

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and loss) accounts. Furthermore, the income statement accounts are laid out to present a resource based costing

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Sample Contractor Chart of Accounts
Account List (Modify the Equity accts if
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expenses Bank Accounts Receivable

Accounts Receivable Inventory Asset

Other Current Asset Retainage Receivable
(Customer) Other Current Asset ...

Sample Contractor Chart of Accounts

Account List (Modify ...

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government contractors because of the need to identify and segregate unallowable costs. Unless the software maintains discrete accounts and supporting processes, it is likely that the unallowable costs will find their way into an invoice.

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