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The chart of accounts often abbreviated to

COA, is the foundation of the double entry nahb chart of accounts bookkeeping system. It is basically a listing of all the accounts found in the general ledger that the business will use to code each bookkeeping transaction. This sample chart of accounts provides an example using some of the most commonly found account names. How to Use a Chart of Accounts Not Included in OuickBooks

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FILE FOLDERS (Level
Two) containing
DIVIDERS (Level
Three) holding
financial information
about your business.