

	Accounts Titles	勘定科目	Type	
1	Accounts Payable	買掛金(将来払う)	Liability	to pay with credit in the future
2	Accounts Receivable	売掛金(将来貰う)	Assets	to be paid with credit in the future
3	Advertising Expense	広告宣伝費	Expense	
4	Building	建物	Assets	
5	Cash	現金	Assets	
6	Equipment	設備投資	Assets	
7	Fuel Expense	燃料費	Expense	
8	Furniture	家具	Assets	
9	Insurance Expense	保険料	Expense	
10	Interest Expense	支払利息	Expense	
11	Interest Income	利子所得	Revenue	
12	Interest Payable	支払利息	Liability	Payable=Liability
13	Interest Receivable	未収利息、未収配当金	Assets	Receivable=Assets, Income=Revenue
14	Investment by Owner	オーナーによる投資	Equity	Statement of Changing Equity
15	Land	土地	Assets	
16	Maintenance Expense	メンテナンス費用	Expense	
17	Merchandise Inventory	商品在庫	Assets	
18	Notes Payable	支払手形	Liability	Payable=Liability
19	Other Expenses	その他の費用	Expense	
20	Owner's Capital, Beginning balance	自己資本,期首残高	Equity	Statement of Changing Equity
21	Owner's Capital, Ending balance	自己資本,期末残高	Equity	
22	Prepaid Expenses	前払費用	Assets	Prepaid=Assets
23	Prepaid Rent	前払家賃	Assets	Prepaid=Assets
24	Profit / Loss(Revenue-Expense)	利益/損失	Equity	Statement of Changing Equity
25	Rent Expense	家賃支出	Expense	
26	Rent Revenue	家賃収入	Revenue	
27	Salaries Expense	給料出費額	Expense	
28	Salaries Payable	給料支払額	Liability	
29	Service Revenue	サービス収入	Revenue	
30	Supplies	貯蔵品	Assets	
31	Supplies Expense	消耗品費	Expense	
32	Telephone Expense	電話代	Expense	
33	Unearned Revenue	前受収益	Liability	Payable=Liability
34	Utilities Expense	水道光熱費	Expense	
35	Vehicle Expenses	車両費	Expense	
36	Vehicles	車両	Assets	
37	Wages Expense	賃金支出	Expense	
38	Withdrawals	出金	Equity	Statement of Changing Equity
39	Accumulated Depreciation -- Fixtures	減価償却累計額-備品	Expense	*Contra Asset(≒ Liability)
40	Accumulated Depreciation - Vehicles	減価償却累計額-車両	Expense	*Contra Asset(≒ Liability)
41	Depreciation	減価償却	Expense	