

Jim's Franchisor - Generic

Accounts List [Summary]

Account

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1-0000	ASSETS
1-1000	CURRENT ASSETS
1-1100	CASH ON HAND
1-1102	Cheque Account Franchisor
1-1105	Electronic Clearing Account
1-1108	Barter Card Trading Account
1-1112	Undeposited Funds
1-1115	GST Holding Account
1-1120	Cash at Bank - Trust Account
1-1140	Petty Cash
1-1150	StrataPay Clearing
1-1165	Voucher Clearing Account
1-1200	RECEIVABLES
1-1210	Trade Debtors
1-1215	Outstanding Franchisee Fees
1-1220	Vendor Finance Outstanding
1-1230	Other Debtors
1-1250	Provision for Doubtful Debts
1-1300	STOCK
1-1310	Materials on Hand
1-1320	Stock of Uniforms
1-1330	Stock of Stationery
1-2000	NON-CURRENT ASSETS
1-2100	OFFICE EQUIPMENT
1-2110	Office Equipment at Cost
1-2120	Office Equipment Accum Dep
1-2300	MOTOR VEHICLES
1-2310	Vehicles at Cost
1-2320	Vehicles Accum Dep
1-4000	INTANGIBLE ASSETS
1-4100	FRANCHISE PURCHASE
1-4110	Regional Franchisor Goodwill
1-4200	FORMATION EXPENSES
1-4210	Formation Expenses
1-4220	Formation Exp - Amortization
2-0000	LIABILITIES
2-1000	CURRENT LIABILITIES
2-1100	PAYABLES
2-1110	Trade Creditors
2-1111	Accrued Expenses

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2-1130	Resale of Franchise - Clearing
2-1140	WAG Liability
2-1150	Donations - Clearing
2-1200	CREDIT CARDS
2-1240	Visa
2-1300	GST LIABILITIES
2-1310	GST Collected
2-1320	GST Paid
2-1330	GST Clearing
2-1400	PAYROLL LIABILITIES
2-1410	Superannuation Payable
2-1420	PAYG Tax Payable
2-1500	WARRANTY LIABILITIES
2-1510	On-Going Warranty
2-1900	MARKETING AND ADVERTISING
2-1910	Advertising Contribution
2-1920	Marketing Funds Payable
2-1930	Franchise Sales - Co-op Adv
2-1991	National Branding Fee
2-1996	Jimbo App & Technology Fee
2-1997	Client Call Transfer Fee
2-1998	Booking Confirmation Fee
2-1999	Paging Fee
2-2000	LONG TERM LIABILITIES
2-2100	Bank Loans
2-2200	Other Long-Term Liabilities
2-2300	Hire Purchase Liability
2-2400	Chattel Mortgage
2-2500	Owners Loan Account
2-2600	Deferred Tax Liability
2-9999	SUSPENSE ACCOUNT
3-0000	EQUITY
3-1000	Owner's Equity
3-1100	Owner's Capital
3-1200	Owner's Drawings
3-3200	Distributions to Beneficiaries
3-8000	Retained Earnings
3-9000	Current Year Earnings
3-9990	Historical Balancing

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4-0000	INCOME
4-1000	FRANCHISOR INCOME
4-1005	MONTHLY FEES
4-1050	Installment on Franchise sale
4-1100	Franchisee Fees Monthly
4-1140	Lead Fees
4-1150	Franchise Fee Surplus Corrective
4-1310	Admin Levy
4-1350	Paging Service Fee
4-1400	TRAINING & SUPPORT
4-1410	Training & Consultancy Income
4-1600	SALE OF BUSINESS
4-1610	Sale of Franchises
4-1670	Resales 20% Fee
4-1700	SALE OF MERCHANDISE
4-1710	Uniform Sales
4-1720	Sale of Stock
4-1730	Sale of Stationery
4-5600	MISCELLANEOUS INCOME

5-0000	COST OF SALES
5-1000	MASTERS DIRECT COSTS
5-1100	JIM'S GROUP COMMISSIONS
5-1110	Base Fee 15% Comm
5-1120	Late Fee 5% Comm
5-1130	Resale 20% Comm
5-1140	Franchise Sale 20% Comm
5-1150	Lead Fee 15% Comm
5-1310	ADMIN CENTRE CHARGE
5-1320	FRANCHISEE TRAINING
5-1700	PURCHASES
5-1710	Purchases - Uniforms
5-1720	Purchase of Stock
5-1730	Purchase of Stationery

6-0000	EXPENSES
6-1000	FRANCHISOR OPERATING EXP
6-1110	Advertising - New Franchisees
6-1120	Meeting Expenses
6-2000	VEHICLE EXPENSES

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6-2100	Depreciation Expense
6-2200	Maintenance & Repairs
6-2300	Petrol
6-2400	Vehicle Insurance
6-2500	Registration
6-2600	Parking Expenses
6-2700	E-Tag Toll Expenses
6-3000	FINANCIAL EXPENSES
6-3050	Legal Costs
6-3100	License Fees
6-3150	Business Insurance
6-3200	Interest
6-3250	Bank Charges
6-3270	Merchant Fees
6-3300	Bad Debts Written Off
6-3400	Doubtful Debts
6-4000	EMPLOYMENT EXPENSES
6-4100	Staff Amenities
6-4200	Superannuation
6-4300	Wages & Salaries
6-4400	Work Cover
6-4500	Other Employer Expenses
6-5000	OFFICE ADMINISTRATION
6-5100	Accountancy Fees
6-5150	Bookkeeping Fees
6-5200	Freight and Couriers
6-5300	Postage
6-5400	Office Expenses
6-5500	Printing Costs
6-5600	Telephone
6-5650	Internet Costs
6-5700	Mobile Phone
6-6000	OCCUPANCY EXPENSES
6-6010	Gas
6-6020	Electricity
6-6030	Water
6-6120	Meeting Expenses
6-6200	Rent
6-7000	SEMINARS / TRAINING
6-7100	Travel & Accommodation
6-7200	Seminars and Training
6-7300	Shows and Exhibitions
6-7400	Conferences

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6-7500	Professional Development
6-7600	Research Material
6-7700	Subscriptions & Memberships

8-0000	Other Income
8-1100	Interest Received
8-1105	Late Payment Fee
8-1110	Sundry Income

9-0000	Other Expense
9-1000	Fees & Penalties
9-1100	Sundry Expense