

Account Code	Description
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**COGS -
Bookstore/Copy
Services**

These accounts are used by the Bookstore and Copy Services to record the cost of goods sold.

7411	COGS - Text New
7412	COGS - Text Used
7413	COGS - Trade
7414	COGS - General Merchandise
7415	COGS - Services
7416	COGS - Inventory Obsolescence
7417	COGS - Inventory Loss
7418	COGS - Restocking Fee
7419	COGS - Freight In Text
7420	COGS - Freight Out Text
7421	COGS - Freight Out Web
7422	COGS - Paper
7423	COGS - Image Charges
7425	COGS - Rebate Adjustment
7525	COGS - Regalia Rental - Service
7526	COGS - Regalia Rental - Maintenance
7527	COGS - Thesis Binding & Publication

COGS - Central Stores

These accounts are used by Central Stores to record the cost of goods sold:

7431	COGS - Letterhead
7432	COGS - Toner
7433	COGS - Student Labs
7434	COGS - Postage
7435	COGS - Business Reply

**COGS -
Telecommunications**

These accounts are used by Telecommunications to record the cost of goods sold:

7437	COGS - Computer Equipment
7438	COGS - Calling Cards
7439	COGS - Toll Free Service
7441	COGS - Mobile Communications
7442	COGS - Telephone Rental & Service
7443	COGS - Telephone/Fax Long Distance
7444	COGS - Moves/Adds/Changes
7445	COGS - PRI/Trunk Lines

7446	COGS - Audioconferencing
7447	COGS - Videoconferencing
7448	COGS - Facsimile Rental & Service
7449	COGS - Regional BRI

COGS - Laboratory These accounts are used by the Labs to record the cost of goods sold:

7450	COGS - Lab Supplies
7451	COGS - Lab Supplies - Gasses

C.O.G.S. - Conference / Fitness These accounts are used by Conference Services and the Fitness Centre to record the cost of goods sold.

7424	COGS - Event Insurance
7466	COGS - NSC Concession
7467	COGS - Facilities Rental
7468	COGS - Booth Rental
7469	COGS - Equipment Rental
7471	COGS - A/V Rental
7472	COGS - A/V Repair
7473	COGS - A/V Production
7474	COGS - Food/Liquor
7475	COGS - Personnel
7476	COGS - Janitor Services
7477	COGS - Copy Services
7478	COGS - Parking Services
7479	COGS - Building Maintenance
7480	COGS - General Merchandise
7481	COGS - Laundry
7482	COGS - Cleaning Supplies
7483	COGS - SOCAN Fees
7484	COGS - Conference Management
7485	COGS - Client Disbursements
7486	COGS - Course Fees
7487	COGS - Guest Accomodation