

Setup

- [Chart of Accounts](#)

Chart of Accounts

The Chart of Accounts (CoA) in **SMURPS** is a tree-based structure that lists all the accounts and ledgers for your company. It reflects the fundamental double-entry accounting principle—every financial transaction must debit one account and credit another. Top-level groups such as **Assets**, **Liabilities**, **Equity**, **Income**, and **Expenses** organise the accounts into balance sheet and profit & loss categories.

To view the CoA, go to **Home → Accounting → Accounting Masters → Chart of Accounts**. You'll see a tree where **group accounts** can contain sub-accounts while **ledger accounts** (leaf nodes) hold balances.

The screenshot shows the 'Chart of Accounts' interface. At the top, there's a search bar and a 'Help' button. Below that, the 'Chart of Accounts' title is followed by 'Collapse All', 'Expand All', 'View', 'Create', 'Financial Statements', and a '+ New' button. The main content area shows a tree structure for 'STRELLA CONSULTING SDN BHD'. The 'Company' label is circled in red, and the 'Root Accounts' label is also circled in red. The tree lists several accounts with their balances:

Account Name	Balance
1000 - Application of Funds (Assets) - SMURPS	RM 332,733,049.80 Dr
2000 - Source of Funds (Liabilities) - SMURPS	RM 97,004,598.60 Cr
3000 - Equity - SMURPS	RM 0.00 Cr
4000 - Income - SMURPS	RM 305,012,134.63 Cr
5000 - Expenses - SMURPS	RM 69,283,683.42 Dr

You may select the Company to view and edit the CoA for different companies within SMURPS.

Creating a new account

1. Navigate to the parent group under which you want the new account and click **Add Child**.
2. Enter the **Account Name**, select the appropriate **Account Type** (Asset, Liability, Equity, Income or Expense), and set the **Currency**.
3. Tick **Is Group** if the account will contain child accounts; leave it unticked for ledger accounts.
4. Click **Save** to add the account; the system will automatically maintain the debit and credit totals for each account.

Chart of Accounts

Collapse All Expand All View Create Financial Statements + New

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STRELLA CONSULTING SDN BHD

1000 - Application of Funds (Assets) - SMURPS		RM 332,733,049.80 Dr
o 1 - Test - SMURPS		RM 0.00 Cr
1100-1600 - Current Assets - SMURPS		RM 332,733,049.80 Dr
1700 - Fixed Assets - SMURPS		RM 0.00 Cr
1800 - Investments - SMURPS		RM 0.00 Cr
1900 - Temporary Accounts - SMURPS		RM 0.00 Cr
2000 - Source of Funds (Liabilities) - SMURPS		RM 97,004,598.60 Cr
2100-2400 - Current Liabilities - SMURPS		RM 97,004,598.60 Cr
3000 - Equity - SMURPS	Edit Delete Add Child View Ledger	RM 0.00 Cr
o 3100 - Capital Stock - SMURPS		RM 0.00 Cr
o 3200 - Dividends Paid - SMURPS		RM 0.00 Cr
o 3300 - Opening Balance Equity - SMURPS		RM 0.00 Cr
o 3400 - Retained Earnings - SMURPS		RM 0.00 Cr
4000 - Income - SMURPS		RM 305,012,134.63 Cr
5000 - Expenses - SMURPS		RM 69,283,683.42 Dr

Groups aggregate totals from their children, whereas ledger accounts track individual transactions. Remember that balance-sheet accounts (Assets, Liabilities and Equity) show balances carried forward, while profit & loss accounts (Income and Expense) reset at the start of each financial year.