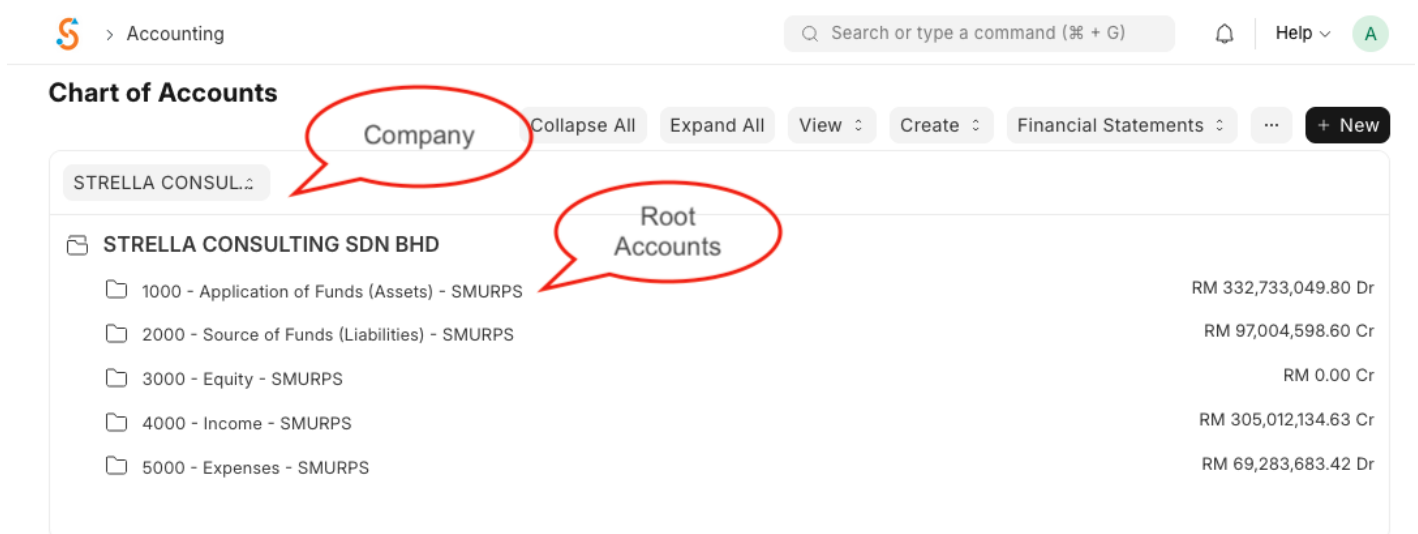


Chart of Accounts

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 displays the 'Chart of Accounts' interface. At the top, there is a navigation bar with a search bar and a 'Help' button. Below the navigation bar, the 'Chart of Accounts' title is followed by a 'Company' dropdown menu, which is circled in red. To the right of the dropdown are buttons for '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 root account is 'STRELLA CONSULTING SDN BHD', which is also circled in red. Below it are five sub-accounts: '1000 - Application of Funds (Assets) - SMURPS', '2000 - Source of Funds (Liabilities) - SMURPS', '3000 - Equity - SMURPS', '4000 - Income - SMURPS', and '5000 - Expenses - SMURPS'. The balances for these accounts are listed on the right: RM 332,733,049.80 Dr, RM 97,004,598.60 Cr, RM 0.00 Cr, RM 305,012,134.63 Cr, and RM 69,283,683.42 Dr.

Account Name	Balance
STRELLA CONSULTING SDN BHD	
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

STRELLA CONSUL.2

STRELLA CONSULTING SDN BHD

1000 - Application of Funds (Assets) - SMURPS		RM 332,733,049.80 Dr
○ 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
○ 3100 - Capital Stock - SMURPS		RM 0.00 Cr
○ 3200 - Dividends Paid - SMURPS		RM 0.00 Cr
○ 3300 - Opening Balance Equity - SMURPS		RM 0.00 Cr
○ 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.

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