

Testing Company ()

Chart of Accounts

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Acc Code	Description	Tax Code	A/c Type	Special A/c Type
<u>FIXED ASSETS</u>			FA	
200-200	FURNITURE & FITTINGS	BL	FA	
200-205	ACCUM DEPRN. - FURNITURE & FITTINGS		FA	AD
200-300	OFFICE EQUIPMENT		FA	
200-305	ACCUM. DEPRN. - OFFICE EQUIPMENT		FA	AD
200-400	MOTOR VEHICLE		FA	
200-405	ACCUM DEPRN. - MOTOR VEHICLE		FA	AD
200-500	LAND & BUILDING		FA	
200-600	HANDPHONE		FA	
<u>INVESTMENT</u>			IV	
<u>OTHER ASSETS</u>			OA	
210-000	GOODWILL		OA	
<u>CURRENT ASSETS</u>			CA	
300-000	TRADE DEBTORS		CA	DC
305-000	OTHER DEBTORS		CA	
310-000	CASH AT BANK		CA	BA
310-001	MAYBANK		CA	BA
310-002	MAYBANK-VISA		CA	BA
310-003	MAYBANK-MASTER		CA	BA
310-004	HSBC - USD ACCOUNT		CA	BA
310-006	HSBC - S\$ ACCOUNT		CA	BA
4534	INSTALLMENT RECEIVABLE		CA	BA
320-000	CASH IN HAND		CA	CH
325-000	PETTY CASH		CA	CH
330-000	STOCK		CA	BS
340-000	DEPOSIT & PREPAYMENT		CA	
350-000	DIRECTOR'S LOAN TO		CA	
GST-101	GST - Claimable		CA	
GST-102	GST - Purchase Deferred Tax		CA	
GST-103	GST - 21 Days Prepaid		CA	
<u>CURRENT LIABILITIES</u>			CL	
400-000	TRADE CREDITORS		CL	CC
405-000	OTHER CREDITORS		CL	
410-000	ACCRUALS		CL	
410-010	WAGES & SALARIES ACCRUED		CL	
410-020	EMPLOYEES WITHHOLDING TAX		CL	
410-030	COMMISSION ACCRUED		CL	
410-040	O.T. ACCRUED		CL	
410-050	OFFICE & WAREHOUSE ACCRUED		CL	
410-060	TELEPHONE & FAX CHARGES ACCRUED		CL	
410-070	ELECTRICITY ACCRUED		CL	
410-080	WATER ACCRUED		CL	

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410-081	TAX ACCRUAL		CL	
420-000	EPF - STAFF		CL	
430-000	SOCSS - STAFF		CL	
440-000	DIRECTOR'S LOAN FROM		CL	
450-000	CONTRA ACCOUNT		CL	
GST-201	GST - Payable		CL	
GST-202	GST - Sales Deferred Tax		CL	
<u>OTHER LIABILITIES</u>			OL	
<u>EQUITY</u>			CP	
100-000	EQUITY		CP	
100-001	ORDINARY SHARE CAPITAL		CP	
100-002	5 % PREFERENCE SHARE CAPITAL		CP	
<u>RESERVE</u>			RV	
100-500	SHARE PREMIUM ACCOUNT		RV	
<u>RETAINED EARNING</u>			RE	
150-000	RETAINED EARNING		RE	
<u>LONG TERM LIABILITIES</u>			LT	
150-500	LOAN FROM DIRECTOR		LT	
150-501	LOAN FROM DIRECTOR - KITTEN 1		LT	
150-502	LOAN FROM DIRECTOR - KITTEN 2		LT	
150-503	LOAN FROM DIRECTOR - KITTEN 3		LT	
<u>SALES</u>			SL	
500-000	SALES		SL	
500-0000	SALES-HANDPHONES		SL	
500-1000	SALES-ACCESSORIES		SL	
500-2000	SALES-PREPAID		SL	
500-3000	SERVICE CHARGE		SL	
<u>SALES ADJUSTMENT</u>			SA	
510-000	RETURN INWARDS		SA	
510-0000	RETURN INWARDS-HANDPHONES		SA	
510-1000	RETURN INWARDS-ACCESSORIES		SA	
510-2000	RETURN INWARDS-PREPAID		SA	
520-000	DISCOUNT ALLOWED		SA	
530-100	OVERDUE INTEREST CHARGE		SA	
<u>COST OF GOODS SOLD</u>			CO	
600-000	STOCKS AT THE BEGINNING OF YEAR		CO	OS
605-000	MANUFACTURING		CO	MC
605-100	OPENING STOCK - RAW MATERIAL		CO	OS
605-200	PURCHASE RAW MATERIAL		CO	
605-300	FACTORY OVERHEAD		CO	
605-900	CLOSING STOCK		CO	CS
610-000	PURCHASE		CO	

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610-0000	PURCHASE-HANDPHONES		CO	
610-1000	PURCHASE-ACCESSORIES		CO	
610-2000	PURCHASE-PREPAID		CO	
612-000	PURCHASE RETURNED		CO	
612-0000	PURCHASE RETURNED-HANDPHONES		CO	
612-1000	PURCHASE RETURNED-ACCESSORIES		CO	
612-2000	PURCHASE RETURNED-PREPAID		CO	
615-000	CARRIAGE INWARDS		CO	
617-000	STOCK LOSS		CO	
620-000	STOCKS AT THE END OF THE YEAR		CO	CS
<u>OTHER INCOME</u>			OI	
530-000	GAIN ON FOREIGN EXCHANGE		OI	
531-000	RENTAL		OI	
<u>EXTRA ORDINARY INCOME</u>			EO	
<u>EXPENSES</u>			EP	
901-000	ADVERTISEMENT		EP	
902-000	BANK CHARGES		EP	
903-000	CONSUMABLE		EP	
904-000	SALARIES		EP	
905-000	TRAVELLING EXPENSES		EP	
906-000	UPKEEP OF MOTOR VEHICLE		EP	
907-000	WATER & ELECTRICITY		EP	
908-000	EPF - EMPLOYER		EP	
909-000	SOCSSO - EMPLOYER		EP	
910-000	TELEPHONE & FAX CHARGES		EP	
911-000	HIRE PURCHASE INTEREST		EP	
912-000	CLERICAL CHARGES		EP	
913-000	SALES COMMISSION		EP	
914-000	OVER TIME		EP	
915-000	OFFICE & WAREHOUSE RENTAL		EP	
916-000	TOLL, PARKING & FINED		EP	
917-000	TRAVEL & ACCOMODATION		EP	
918-000	DIRECTOR'S REMUNERATION		EP	
919-000	PETROL		EP	
920-000	PRINTING		EP	
921-000	STATIONERY		EP	
922-000	OFFICE REFRESHMENT		EP	
923-000	DEPRECIATION OF FIXED ASSETS		EP	
980-000	LOSS ON FOREIGN EXCHANGE		EP	
<u>TAXATION</u>			TX	
950-000	TAXATION		TX	
<u>APPROPRIATION ACCOUNT</u>			AP	

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Summary	
Total Account :	108