

Testing Company ()

Chart of Accounts

Page 1 of 4

Acc Code	Description	Tax	Ind. Code	A/C Type	Special A/c Type
<u>FIXED ASSETS</u>				FA	
200-200	FURNITURE & FITTINGS	SR		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	BL		FA	
200-405	ACCUM DEPRN. - MOTOR VEHICLE			FA	AD
200-500	LAND & BUILDING			FA	
200-600	HANDPHONE			FA	
200-700	COMPUTER			FA	
200-705	ACCUM DPRN - COMPUTER			FA	AD
<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	
30a	aa			CA	DC
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
310-007	CIMB			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 - Output Tax 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	

Testing Company ()

Chart of Accounts

Page 2 of 4

Acc Code	Description	Tax	Ind. Code	A/C Type	Special A/c Type
410-050	OFFICE & WAREHOUSE ACCRUED			CL	
410-060	TELEPHONE & FAX CHARGES ACCRUED			CL	
410-070	ELECTRICITY ACCRUED			CL	
410-080	WATER ACCRUED			CL	
410-081	TAX ACCRUAL			CL	
420-000	EPF - STAFF			CL	
430-000	SOCSSO - 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		46521	SL	
500-1000	SALES-ACCESSORIES		46521	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

Testing Company ()

Chart of Accounts

Page 3 of 4

Acc Code	Description	Tax	Ind. Code	A/C Type	Special A/c Type
605-200	PURCHASE RAW MATERIAL			CO	
605-300	FACTORY OVERHEAD			CO	
605-900	CLOSING STOCK			CO	CS
610-000	PURCHASE			CO	
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	
906-000	UPKEEP OF MOTOR VEHICLE			OI	
<u>EXTRA ORDINARY INCOME</u>				EO	
<u>EXPENSES</u>				EP	
901-000	ADVERTISEMENT			EP	
901-000A	FINANCE			EP	
902-000	BANK CHARGES			EP	
904-000	SALARIES			EP	
903-000	CONSUMABLE			EP	
905-000	TRAVELLING EXPENSES			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	

Testing Company ()

Chart of Accounts

Page 4 of 4

Acc Code	Description	Tax	Ind. Code	A/C Type	Special A/c Type
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	

Summary

Total Account : 113