

Chart of Account

Module Guide: Chart of Accounts

Module Location

General Ledger > Chart of Accounts

Module Objective

The **Chart of Accounts (COA)** module is the foundation or "backbone" of the entire accounting system. Its purpose is to create, manage, and view the complete list of all accounts (Assets, Liabilities, Equity, Revenue, Expenses) that the company uses to record financial transactions. The structure defined here will determine how all transactions are classified and reported.

1. Main View (Chart of Accounts List)

The main page of this module displays the entire Chart of Accounts structure in an organized and hierarchical format.

| Buku Besar Bagan Perkiraan | | | | | | |
|------------------------------|--|-------------|-----------|-------------------------------|--|--------------------|
| ASET | | LIABILITAS | | EKUITAS | | PENJUALAN BERSIH |
| BEBAN POKOK PENJUALAN | | BEBAN USAHA | | PENGHASILAN (BEBAN) LAIN-LAIN | | |
| Nama Akun | | Tipe | Terhubung | Utama | | Saldo |
| 2-1.1 ASET | | Utama | | Debit IDR | | 282.621.878.466,71 |
| 2-1.11 ASET LANCAR | | Utama | | Debit IDR | | 109.376.017.802,26 |
| 2-1.111 KAS DAN SETARA KAS | | Utama | | Debit IDR | | 10.882.024.739,54 |
| 2-1.11101 KAS | | Utama | | Debit IDR | | 490.733.874,16 |
| 2-1.1110101 KAS BESAR | | Detil Kas | | Debit IDR | | 0,00 |
| 2-1.1110102 KAS KECIL IDR | | Detil Kas | | Debit IDR | | 503.854.600,00 |
| 2-1.1110103 KAS KECIL USD | | Detil Kas | | Debit USD | | (13,120,037.23) |
| 2-1.1110104 KAS KECIL RMB | | Detil Kas | | Debit RMB | | 0,00 |
| 2-1.1110105 KAS KECIL CNY | | Detil Kas | | Debit CNY | | 0,00 |
| 2-1.1110106 KAS KECIL SGD | | Detil Kas | | Debit SGD | | 0,00 |
| 2-1.1110107 KAS KECIL PHP | | Detil Kas | | Debit PHP | | (688,61) |
| 2-1.1110108 KAS KECIL VND | | Detil Kas | | Debit VND | | 0,00 |
| 2-1.1110109 KAS KECIL THB | | Detil Kas | | Debit THB | | 0,00 |
| 2-1.1110110 KAS KECIL MYR | | Detil Kas | | Debit MYR | | 0,00 |
| 2-1.1110111 KAS KECIL KRW | | Detil Kas | | Debit KRW | | 0,00 |
| 2-1.1110112 KAS KECIL NGN | | Detil Kas | | Debit NGN | | 0,00 |
| 2-1.1110113 KAS KECIL KHR | | Detil Kas | | Debit KHR | | 0,00 |
| 2-1.1110114 KAS KECIL MMK | | Detil Kas | | Debit MMK | | 0,00 |

View Explanation

- **Hierarchical Structure:** This page displays the entire COA structure, organized into standard accounting groups such as **ASSETS, LIABILITIES, EQUITY, NET SALES**, and others. The accounts are broken down from large groups into more detailed sub-accounts (e.g., 2-1.1 CURRENT ASSETS has a sub-account 2-1.1.1 CASH AND CASH EQUIVALENTS).
- **Navigation:** To view or modify the details of an account, click on the corresponding **Account Name**.

2. Steps to Manage an Account (Edit Account Form)

When you create a new account or edit an existing one by clicking on it, you will see a detail form.

Buku Besar | Bagan Perkiraan | Ubah Akun

Detil Akun [Bisa Diisi]
 Detil Bank [Bisa Diisi]
 Detil Kas [Bisa Diisi]
 Detil Akun Cek [Bisa Diisi]

Bahasa : Indonesian ▼
Klasifikasi Akun : Detail Cash
No. Akun : 1 - 1110101
Nama Akun : KAS BESAR
Tingkatan Akun : 4 ▼
Saldo Awal : IDR 0.00
Debet : IDR 37.131.043.450,66
Kredit : IDR 41.712.263.435,69
Saldo saat ini : IDR 0,00
Posisi Standar : Debet
Mata Uang : IDR
Apakah Antar Perusahaan : Ya
Komponen Biaya : Ya
Is On Duty : Ya
Biaya Lain-Lain : Ya
Ijinkan Pemilihan Account di General Jurnal : Ya
Harus Memiliki Cost Center : Ya
Parent Cash Flow Setting : None ▼
Cash Flow Tipe : Dalam Luar Dalam & Luar

Step 1: Fill in Basic Account Information

At the top of the form, fill in or change the basic details of the account:

- **Account Classification:** The main group of the account.

Klasifikasi Akun : Detail Cash

- **Account No.:** The unique code for the account (e.g., 1-1110101).

No. Akun

: 1 -

- **Account Name:** The descriptive name for the account (e.g., PETTY CASH).

Nama Akun

:

Step 2: Set Up Account Behavior (Important!)

This section contains control settings that will affect how this account can be used in transactions:

- **Allow Account Selection in General Journal:** Check "Yes" if this account should be selectable when manually creating a transaction in the General Journal.

Ijinkan Pemilihan Account di General Jurnal

: Ya

- **Must Have a Cost Center:** Check "Yes" if every transaction using this account must be allocated to a Cost Center. This is an important rule for cost tracking.

Harus Memiliki Cost Center

: Ya

- **Cash Flow Type:** Set the cash flow classification for this account (In, Out, or In & Out) for the Statement of Cash Flows.

Cash Flow Tipe

: Dalam Luar Dalam & Luar

Step 3: Save Changes

Use the buttons in the bottom-left section to save your changes:

- **Save:** Saves the changes you have made.
- **Delete:** Deletes the account (usually only possible if no transactions have used it).
- **Disable:** Deactivates the account so it can no longer be used in new transactions.

Tips & Important Notes

- The Chart of Accounts is the most **fundamental master data**. Changes to this structure have a wide-ranging impact on the entire system and must be made very carefully by the **Accounting team**.
- Settings like **Must Have a Cost Center** are crucial internal control tools to ensure all costs can be correctly allocated and reported per department.
- A well-organized COA structure will result in **accurate and easy-to-read Financial Statements** (Balance Sheet, Profit & Loss).

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