Athena Accounting

Module Guide

Version 1.0.0-rc.1 · AthenaLab

Product overview for customers

AI-first Malaysian double-entry accounting & e-Invoice

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AI-first double-entry accounting & e-Invoicing for Malaysian business. Version 1.0.0-rc.1 · AthenaLab

This guide describes every module in Athena Accounting and what it does — written for two readers at once: the **business owner** (plain language) and the **accountant** (formal terms). It is a product overview for customers, not a click-by-click manual (see the User Manual for that).

> **The one principle behind everything:** Athena's AI **prepares** your bookkeeping; a **human always reviews and approves** before anything posts to your books. The AI never posts a transaction, submits an e-Invoice, or changes a number on its own.

At a glance

Area	Modules
Foundations	Chart of Accounts · Journals & Posting · Accounting Periods & Year-End Close
Sales (money in)	Customers · Quotations · Sales Invoices · Customer Payments · Receivables Ageing
Purchases (money out)	Suppliers · Supplier Bills · Expenses · Supplier Payments · Payables Ageing
Banking	Bank Reconciliation (CSV/OFX import, matching)
Fixed Assets	Asset Register · Depreciation · Disposal
Tax & e-Invoice	SST/Tax Engine · MyInvois e-Invoice
Reporting	Trial Balance · General Ledger · Profit & Loss · Balance Sheet · Dashboard
AI (assistive)	AI Bookkeeper · AI CFO · Ask Athena · Document Workspace · Learning · Forecasting & Budgets
Enterprise	Company Groups & Consolidation
Platform	Users, Roles & Permissions · Audit Trail · Subscriptions · Developer API & Webhooks · Mobile/PWA · Security, Monitoring & Backups

1. Foundations

Chart of Accounts

What it does: the master list of "buckets" your money flows through — bank, sales, expenses, loans, equity. Athena ships a ready-made Malaysian starter chart so you can begin immediately. **In accounting terms:** a typed chart of accounts (Asset / Liability / Equity / Revenue / Expense) with normal-balance and contra handling, hierarchy, and protected system accounts. **Key capabilities:** starter chart install · custom accounts · account codes · system accounts (e.g. Retained Earnings) that can't be mis-posted.

Journals & Posting

What it does: the heart of the books. Every transaction becomes a balanced entry that a person approves and posts. Once posted, entries are permanent — corrections are made by a reversal, never by editing history. **In accounting terms:** a double-entry journal + a single atomic posting engine. Every journal must balance (debits = credits); posted entries are **immutable**; reversals create linked contra entries. **Key capabilities:** draft → approve → post workflow · **segregation of duties** (the creator can't approve or post their own entry) · balanced-by-construction · full who/when audit on every posting · reversals that stay linked to the original.

Accounting Periods & Year-End Close

What it does: organises your books into periods and safely "closes the year" — moving your profit into retained earnings so a new year starts clean. **In accounting terms:** period management with lock-after-close, and a year-end closing engine that posts a balanced closing journal rolling Revenue/Expense into **Retained Earnings** (through the same posting engine, human-approved). **Key capabilities:** open/lock periods · post only into an open period · year-end close · post-close statements still balance.

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2. Sales — money in

Customers

What it does: who you sell to — contact details, balances, and history in one place. **In accounting terms:** customer master (a party) linked to receivables.

Quotations

What it does: send a quote, get it approved, and convert it straight into an invoice — no re-typing. **In accounting terms:** quotation lifecycle → approval → conversion to a sales invoice.

Sales Invoices

What it does: bill your customers. When an approved invoice is posted, your books and (optionally) your MyInvois submission are prepared for you. **In accounting terms:** sales invoices with tax lines; approval prepares a **draft journal** for a human to post; feeds Accounts Receivable. **Key capabilities:** line items + tax · approve → draft journal → post · flows to Receivables Ageing and (optionally) the MyInvois queue.

Customer Payments

What it does: record what customers pay you and match it to their invoices — including partial and final payments. **In accounting terms:** customer receipts with allocation against outstanding invoices. **Key capabilities:** full / partial / final payments · allocation · updates open receivables.

Receivables Ageing

What it does: shows **who owes you money** and how overdue it is. **In accounting terms:** Accounts Receivable ageing by bucket, tying to the receivables control account.

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3. Purchases — money out

Suppliers

What it does: who you buy from — details, balances, history. **In accounting terms:** supplier master (a party) linked to payables.

Supplier Bills

What it does: record bills you need to pay; approve and post them like invoices. **In accounting terms:** supplier bills with tax; approval prepares a draft journal; feeds Accounts Payable.

Expenses

What it does: capture day-to-day business expenses (often from an uploaded receipt via AI). **In accounting terms:** expense entries with account + tax coding, posted through the engine.

Supplier Payments

What it does: record what you pay suppliers and match it to their bills (partial and final). **In accounting terms:** supplier payments with allocation against outstanding bills.

Payables Ageing

What it does: shows **bills you need to pay** and how soon. **In accounting terms:** Accounts Payable ageing by bucket, tying to the payables control account.

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4. Banking

Bank Reconciliation

What it does: import your bank statement and Athena suggests matches to your records; you confirm, and your bank ties out to your books. **In accounting terms:** statement import (CSV / OFX; CAMT.053 foundation), suggested + manual matches, split/unmatch/ignore, and a reconciliation that ties to the posted ledger. **Key capabilities:** statement import · suggested matching · manual/split match · unmatch/ignore · reconciliation completion tied to posted entries.

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5. Fixed Assets

Asset Register, Depreciation & Disposal

What it does: track the things your business owns, spread their cost over time, and handle selling/writing them off. **In accounting terms:** fixed-asset register with depreciation schedules (straight-line / declining balance), depreciation journals (draft → human-posted, never below residual), and disposal/write-off with gain/loss. **Key capabilities:** register assets · depreciation schedule + journals · disposal / write-off · asset register ties to accumulated depreciation.

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6. Tax & e-Invoice

SST / Tax Engine

What it does: calculates Sales & Service Tax on your documents consistently. **In accounting terms:** deterministic line-level tax computation with document summation and correct rounding; tax totals tie to document lines and journal mappings.

MyInvois e-Invoice

What it does: connects to Malaysia's MyInvois system so approved invoices can flow through to e-Invoice submission — with validation, retry handling and a compliance dashboard. **In accounting terms:** OAuth connection to LHDN, TIN validation, UBL mapping, a submission queue with retry + dead-letter, status polling, cancellation, and certificate management. **Honest status:** Athena is **MyInvois-ready and runs**

against LHDN's sandbox today. **Live production submission activates once certification is complete**, and requires a valid signing certificate — production submission is blocked without one. **No LHDN certification is claimed.** A database safeguard prevents duplicate live submissions for the same invoice.

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7. Reporting & Financial Statements

Trial Balance · General Ledger

What it does: the accountant's core reports — a balancing summary of every account, and a line-by-line ledger with running balances. **In accounting terms:** Trial Balance (balances by construction) and General Ledger from posted lines.

Profit & Loss · Balance Sheet

What it does: "am I making money?" and "what is my business worth?" — in statements that always tie to your books. **In accounting terms:** single-company **Profit & Loss** (ties to the ledger) and **Balance Sheet** (assets = liabilities + equity, with current-period earnings folded in).

Dashboard

What it does: your business at a glance — money in/out, what you're owed, what you owe, and your business health. **In accounting terms:** a read-only cockpit aggregating KPIs from the ledger; no new calculations.

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8. AI — assistive, never autonomous

AI Bookkeeper & Document Workspace

What it does: snap a receipt, bill or invoice; the AI reads it and **drafts** the entry; you review the evidence and confidence, correct anything, and approve. **In accounting terms:** document capture + AI extraction → **draft** bill/expense/sales-invoice in a review queue; duplicate handling; nothing posts without human approval.

AI CFO

What it does: explains your business health in plain English. **In accounting terms:** a deterministic 0–100 health score + KPI analyses; the AI only **narrates** figures computed by the accounting engine — it never invents or changes a number.

Ask Athena

What it does: ask questions like "who owes us money?" or "how much cash do we have?" and get an answer grounded in your real data. **In accounting terms:** grounded Q&A; the displayed answer is the deterministic figure from your ledger.

Learning

What it does: as you review AI suggestions, Athena learns your preferences to improve future drafts. **In accounting terms:** preference learning that affects **drafts only**, never posted data.

Forecasting & Budgets

What it does: project revenue, expenses, profit and cash, and compare against a budget. **In accounting terms:** deterministic projections derived from your history + budget-vs-actual variance. Indicative planning only.

> **AI safety guarantees:** AI is optional and off by default. It **cannot** post journals, compute money, or bypass permissions. On a provider outage the app returns a clear "unavailable" and all accounting keeps working. Athena gives observations, **not** tax, legal or investment advice.

9. Enterprise

Company Groups & Consolidation

What it does: manage several companies and view them together, without mixing their books. **In accounting terms:** company groups, membership-gated company switching, and read-only consolidated reporting (each company's Trial Balance summed; **ledgers are never mixed**, no cross-company journal).

10. Platform

Users, Roles & Permissions

What it does: invite your team and give each person the right access — bookkeeper, accountant, approver, finance manager, auditor, viewer. **In accounting terms:** per-organisation RBAC with a role hierarchy that prevents privilege escalation; every action is permission-checked.

Audit Trail

What it does: a tamper-evident record of who did what and when. **In accounting terms:** immutable audit logging across postings, approvals and admin actions.

Subscriptions & Entitlements

What it does: your plan controls which premium features are available. **In accounting terms:** server-side entitlement enforcement (premium features are gated by plan); converting to a paid plan requires a recorded payment reference. Core accounting is never gated.

Developer API & Webhooks

What it does: integrate Athena with your other systems. **In accounting terms:** a versioned REST API (v1) with scoped, hashed API keys, rate limiting, idempotency, and signed webhooks — with **SSRF protection** (internal/metadata destinations are rejected).

Mobile / PWA

What it does: use Athena on your phone — install it to your home screen, capture receipts, and work briefly offline. **In accounting terms:** an installable **Progressive Web App** with an offline queue + reconnect sync and receipt capture. **It is a PWA, not a native iOS/Android app.**

Security, Monitoring & Backups

What it does: keeps your data safe, healthy and recoverable. **In accounting terms:** strong password hashing, revocable sessions, per-request tenant isolation, security headers/CSP/HSTS, encrypted secrets-at-rest; Prometheus metrics + threshold alerts; automated PostgreSQL backups with an off-site copy and a rehearsed restore.

What Athena Accounting is careful not to claim

- **No autonomous posting** — the AI prepares; a human always approves and posts.
- **MyInvois** is sandbox-ready; **live LHDN submission requires certification** (in progress). No

certification is claimed.

- **Mobile** is a PWA; no native iOS/Android app functionality is claimed.
- Athena gives **no** tax, legal or investment advice, and makes **no** guarantee of regulatory

compliance for your specific business — confirm your obligations with LHDN or a licensed professional.
