**Create a xml file in security folder**

<?xml version="1.0" encoding="utf-8"?>  
<odoo>  
  
 <record id="group\_restricted" model="res.groups">  
 <field name="name">Allowed Create Chart Of Accounts</field>  
 </record>  
  
</odoo>

**Create a py file in models folde**

# -\*- coding: utf-8 -\*-  
  
from odoo import api, fields, models, \_  
  
class AccountAccount(models.Model):  
 \_inherit = "account.account"  
  
 @api.model  
 def create(self, vals):  
 if not self.env.user.has\_group('invoice\_customisations.group\_restricted'):  
 raise models.ValidationError(  
 \_("You do not have the permissions to create the chart of account.")  
 )  
 return super(AccountAccount, self).create(vals)  
  
 def write(self, vals):  
 if not self.env.user.has\_group('invoice\_customisations.group\_restricted'):  
 raise models.ValidationError(  
 \_("You do not have the permissions to update the chart of account.")  
 )  
 return super(AccountAccount, self).write(vals)  
  
 def unlink(self):  
 if not self.env.user.has\_group('invoice\_customisations.group\_restricted'):  
 raise models.ValidationError(  
 \_("You do not have the permissions to delete the chart of account.")  
 )  
 return super(AccountAccount, self).unlink()