

# Chart of Accounts Quick Reference Guide

## Chart of Account (COA) Key Facts

9 Total Segments: 5 mandatory, 2 optional, 2 system-generated

Example COA String: 125.05.12510.6105.000.000.000.RES.0

|               |       |   |                         |
|---------------|-------|---|-------------------------|
| Entity        | 000   | ▼ | Default Entity          |
| NetAssetClass | 00    | ▼ | Default Net Asset Class |
| FinancialUnit | 00000 | ▼ | Default Financial Unit  |
| Account       | 0000  | ▼ | Default Account         |
| Program       | 000   | ▼ | Default Program         |
| Activity      | 000   | ▼ | Default Activity        |
| InterEntity   | 000   | ▼ | Default InterEntity     |
| VU Function   | 0     | ▼ | Default Function        |
| Future2       | 0     | ▼ | Future2                 |

| Mandatory Segments - Required for all transactions                                                                                             |                                                                                                                  |                                                                                                                                    |                                                                                    |                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| Entity                                                                                                                                         | Net Asset Class                                                                                                  | Financial Unit                                                                                                                     | Account                                                                            | VU_Function                                                                                              |
| A academic, administrative or other that owns assets, liabilities and net assets (e.g., Blair School of Music, Human Resources, Public Safety) | Indicates:<br>•Use of funds<br>•Level of restriction for net assets (e.g., unrestricted, temporarily restricted) | An area whose activities generate revenues and/or incur expenses<br><br>Corresponds with Work Unit in the Organizational Structure | Describes the nature of the transaction (e.g., revenue, expense, asset, liability) | A functional classification to group expenses according to the purpose for which the costs are incurred. |

| Optional Segments - User determined locally                                  |                               |
|------------------------------------------------------------------------------|-------------------------------|
| Program                                                                      | Activity                      |
| •A set of related activities<br><br>•Typically are long-standing initiatives | •A specific event or activity |

| System-Generated Segments - No additional entry required                                         |                         |
|--------------------------------------------------------------------------------------------------|-------------------------|
| InterEntity                                                                                      | Future 2                |
| Assigned by the system automatically when a transaction occurs between two Entity segment values | Reserved for future use |

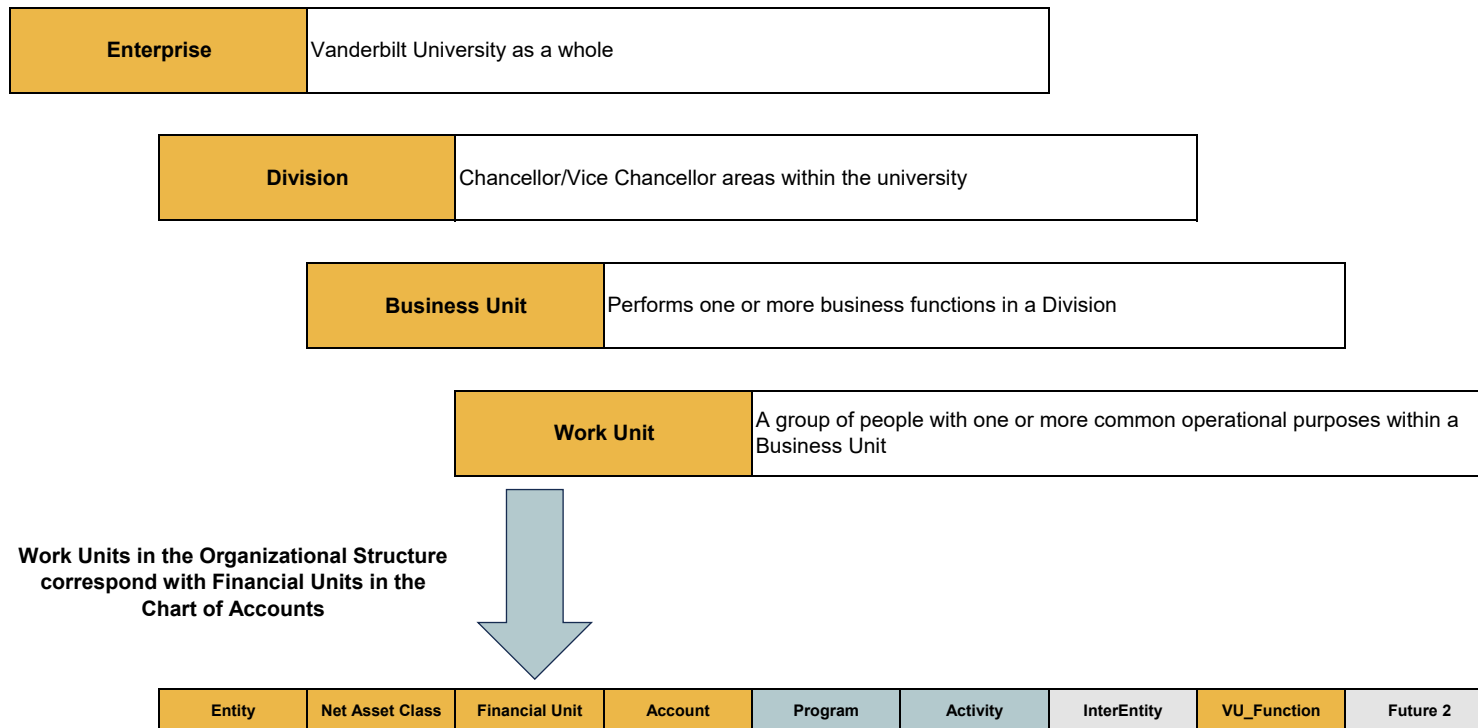
Additional details, examples and draft values are available at:

<https://finance.vanderbilt.edu/accounting/>

# Organizational Structure Quick Reference Guide

## Organizational Structure and Descriptions

Oracle uses a hierarchy structure that begins with Vanderbilt University as a whole and breaks down into Work Units. The diagram below provides additional information about the use of the structure.



Additional details, examples and draft values are available at:

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