Chart of Accounts Crosswalk - Descriptions and Definitions   (Revised 10/5/2018)

Account ChartField

Chart of Accounts (COA) is a collection of one or more types of codes used to classify financial and budgetary transactions.
ChartField is a PeopleSoft term representing a single type of accounting classification code (fund, account, BU, programs, etc.)
Account is a ChartField which identifies an asset, liability, fund balance, revenue expenditure, transfer or statistical measurement in a transaction. The Accounts in PeopleSoft merge the existing Uniform Codes Manual (UCM) General Ledger Code, Receipt Codes, and Object of Expenditure Code into a single Chartfield.   The length of Financial and Statistical accounts is *7 digits* . Transactions must be posted to the *7-digit account* . Account is required on all entries and organized by Account Types as shown below.

Account Types

Account Type (First Digit)	Account Type Definition
1	Asset
2	Liability
3	Equity/Fund Balance
4	Revenue
5	Expenditure
6	Transfers (Revenue & Expense)
9	Statistical

Chart of Accounts Crosswalk - Column Descriptions and Definitions

Column Description	Column Definition
PeopleSoft Only	
Account Number and Description	Account number and account description. Financial and Statistical transactions must post to the *7-digit account.* Accounts which are less than 7-digits are headers. The account hierarchical level is part of this column. Users can use the Filter Level column, described below, to filter accounts by their level to locate an account(s) easily.
Control Account	"Y" means only subsystem entries can post to these accounts.
Budgetary Account	"Y" means only budget transactions can post to these accounts. Financial transactions cannot post to these accounts. Headers are budgetary accounts by nature and therefore they are not flagged with a Y.
1099 Reportable Account	Values in this cell means that IRS Form 1099 reporting applies to the account. The code indicates the 1099 reporting form: M for 1099-MISC and I for 1099-INT. The next number indicates the box number on the form. For example, M7 indicates the account is a 1099-MISC reportable account and the payment transactions will be reported in Box 7 Nonemployee compensation
Hyperion Only	
Visible in Hyperion	"Y" means that Hyperion and PeopleSoft account codes are the same. "N" means Hyperion does not use the same PeopleSoft account but a different rollup account Blank means the account is not used in Hyperion. Account headers are also blank.
Account Code in Hyperion	The corresponding Account/Category Code available in Hyperion
Filter Levels - Hierarchical Reporting Levels	
Filter Level	The Account chartfield is structured into hierarchical reporting levels. See the section below for examples of the account hierarchical filter levels. Level 1 - Represents the Account Type identified above Level 2 - Represents the Account Sub-Type by high level categories Level 3 - Represents the Account classification. This level may have a 3-digit or 4-digit code. Lower Levels - Represents a further breakdown of the account classification detail or is the Account Detail Code. The 7-digit Account detail code is entered on financial transasctions.
Legacy Codes	
UCM GL_Acct	The corresponding General Ledger Account Code in the Uniform Codes Manual
UCM Object_Receipt	The corresponding Receipt Code and Object of Expenditure Code in the Uniform Codes Manual
Comments	Description of the legacy accounts that are no longer used in FI$Cal and Asset Management Accounts

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Account Hierarchical Reporting Levels (Filter Levels) - Examples

Level 1	1 - Assets
Level 2	11 - Current Assets
Level 3	122 - Loans and Advances Receivable
Level 4	1221 - Cash on Hand
Level 5	12215 - Construction Loans
Level 6	1221500 - Construction Loans Receivable
Level 1	4 - Revenues
Level 2	41 -General Revenues
Level 3	417 - Other Revenues
Level 4	41704 - Capital Asset Sales
Level 5	4170400 - Capital Asset Sales Proceeds
Level 1	5 - Expenses
Level 2	53 - Operating Expense and Equipment
Level 3	5301 - General Expense
Level 4	5301050 - Advertising
Level 1	5 - Expenses
Level 2	53 - Operating Expense and Equipment
Level 3	5320 - Travel
Level 4	53202 - Travel: In-State
Level 5	53204 - Transportation In-State
Level 6	5320400 - Travel In-State - Commercial Air