



# 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: •Use of funds •Level of restriction for net assets (e.g., unrestricted, temporarily restricted)	An area whose activities generate revenues and/or incur expenses  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 •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

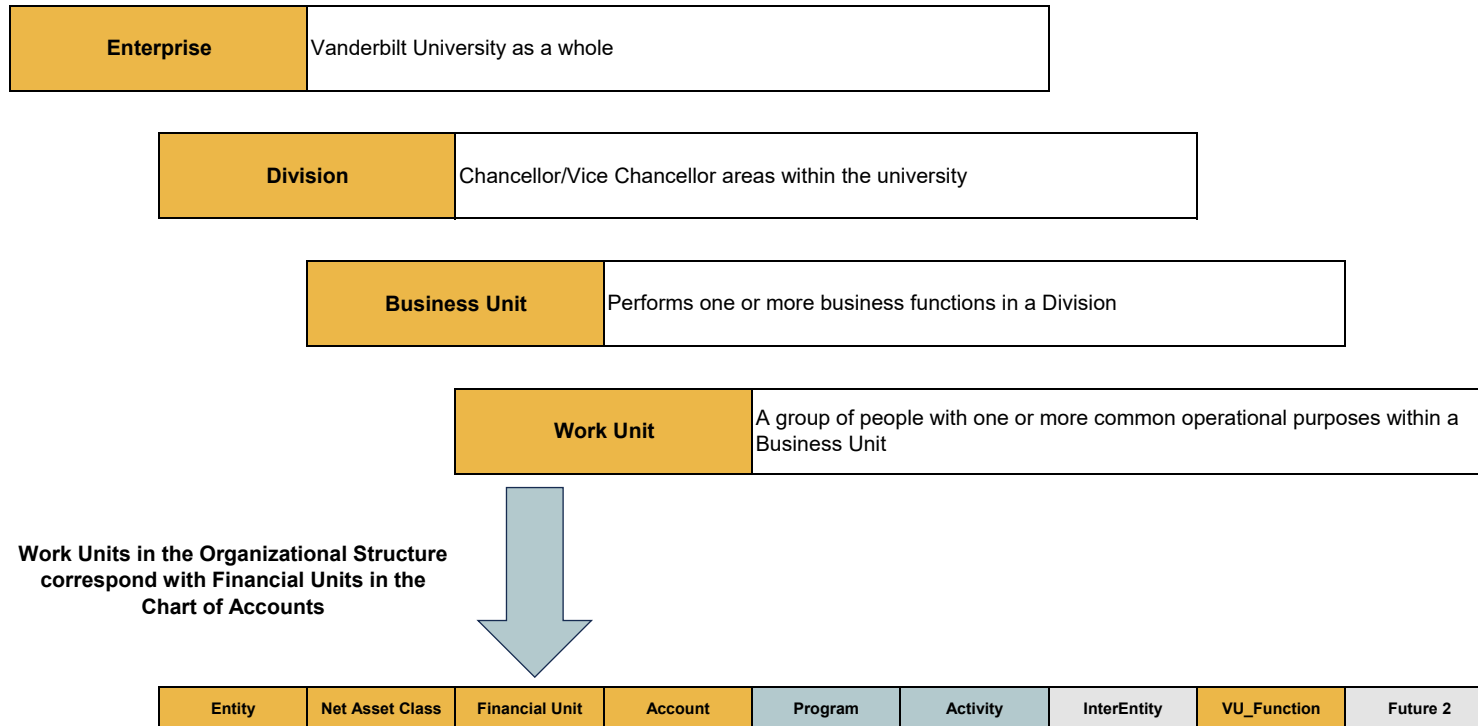
Additional details, examples and draft values are available at:

<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.



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