# Chart of Accounts

<table>
<thead>
<tr>
<th>SEGMENTS</th>
<th>DESCRIPTION</th>
<th>EXAMPLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entity</td>
<td>Segment that owns assets, liabilities and net assets</td>
<td>400 – Saint Michael’s College</td>
</tr>
<tr>
<td>Department</td>
<td>Segment that generates profit and loss</td>
<td>3050 – Campus Store</td>
</tr>
<tr>
<td>Object</td>
<td>Natural Account used to categorize assets, liabilities, revenues and expenses</td>
<td>54200 – Supplies</td>
</tr>
<tr>
<td>Restriction</td>
<td>Captures restrictions (if any) on Endowments, Funds, Gifts and Grants</td>
<td>10 - Unrestricted</td>
</tr>
</tbody>
</table>

| Optional  | Segment to identify specifically designated funding                          | 000000 – Default               |
| Designation|                                                                                   |                                |
| Activity  | Identifies a specific event or activity that spans departments, designations, etc.| 000000 – Default               |

**COA Overview**

9 Segments – 4 Mandatory – 2 Optional – 3 Systems Generated

**EXAMPLE:** COA String with DASH: 400-3050-54200-10-000000-000000-000-0-0
New EDORDA Structure in Oracle

- ****NEW**** Entity
  - Department

- ****NEW**** Object
  - Department

- ****NEW**** Restriction
  - Fund
    - Designation

- ****NEW**** Activity
  - Source
    - ****Not needed****
Chart of Accounts Compared: Banner to Oracle

Current Structure

- Fund – 10 – Unrestricted
- Organization – 37120 – Campus Store
- Object - 520010 - Supplies
- Source – 00 – Institutional Support

EDORDA - (New Structure in Oracle)

- Entity – 400 – St. Michael’s College
- Department - 3050 – Campus Store
- Object – 54200 – Supplies
- Restriction – unrestricted, temp, permanent
- Designation – 000000
- Activity - optional