

# Oracle Cloud Chart of Accounts Quick Reference

## COA: Key Facts

9 total segments, 5 mandatory, 3 optional & 1 future use  
 Example COA string: TCNJ-604720-100060-1004-120-2410-0000-3180-0000

Mandatory	<b>Entity</b> Identifies the College & its affiliated entities.	Segment Choices: TCNJ, FNDN, TSSC
	<b>Account</b> Records the nature of the transaction (ex: asset, revenue, expense, transfer).	Example Segment: 604720—Student Travel
	<b>Fund</b> Individual pools or pots of money that require separate accounting or reporting.	Example Segment: 100060—UG Global Fund
	<b>Organization</b> Operating unit with budget responsibility & employees that occupy space.	Example Segment: 1004—Ctr for Global Engagement
	<b>Category</b> Purpose of the transaction or function as it applies to external reporting.	Example Segment: 120—Instruction Summer I

Optional	<b>Program</b> Record revenue & expense transactions associated with formal programs.	Example Segment: 2410—Faculty-Led Study Abroad
	<b>Activity</b> Provides tracking for activities that occur within or across departments, programs & funds.	Example Segment: 0000—Default
	<b>Location</b> Identifies an operational location where a transaction is occurring.	Example Segment: 3180—Galapagos

<b>Future</b> Reserved for future use.	Segment Value: 0000
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## MANDATORY SEGMENT DETAILS

Account	Fund	Organization	Category
<b>Examples:</b> Tuition & Fees Salary & Wages Housing Revenue Federal Grants & Contracts Office Supplies Travel Scholarships	<b>Examples:</b> General Fund Institutional Reserves Housing Operating School of Science F&A Conference & Event Services Federal Grants Fraternity & Sorority Life Fee	<b>Examples:</b> Campus Construction Library Dean of Students Office of the President Payroll School of Education Mechanical Engineering Basketball—Men’s Facilities—Electrical	<b>Examples:</b> Instruction Instruction—Fall Research Public Service Scholarship Academic Support Student Services Institutional Services Fundraising