**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**

**CHART OF ACCOUNTS GUIDELINES**

**Introduction**

The Chart of Accounts refers to the financial nomenclature used by the University to capture all financial data in the PeopleSoft General Ledger and serves as the foundation for all financial reporting. The CSU system has a standard set of chartfield definitions in order to facilitate comparable reporting, training, and common business processes.

**Structure**

In the PeopleSoft General Ledger the individual Chart of Accounts codes are known as

ChartFields and consist of two mandatory segments and three optional segments depending on the type of transaction:



**Accountability**

The Chart of Accounts is the primary tool used to capture and report all financial data. The Reporting and Tax Unit holds the overall responsibility for the maintenance and integrity of Chart of Accounts on behalf of the University. The responsibility is exercised in collaboration with key internal and external stakeholders including Chancellor’s Office, Budget and General Accounting.

**ChartField Approval and Maintenance**

The Reporting and Tax unit approves requests for new Accounts, Funds, Projects and Class codes.

Requests associated with Dept IDs will require approval of corresponding VP or Dean given the potential budgetary impact of the change. Approval can be communicated via email or signed Memo addressed to the Reporting and Tax unit. Once approved, Dept ID changes will be communicated to individuals responsible for updating the HR department tree.

All Chart of Accounts Maintenance Requests should be completed using the forms available at

<https://docs.google.com/forms/d/e/1FAIpQLScIwq2c2z4GnmjFKz6tMjNi0KtgPj1irbeRaCNJv5_HC5Aopg/viewform?usp=sf_link>

Once received and approved by the Reporting and Tax Unit, requests will be established within a 2 day turn around.

**Contacts**

Reporting and Tax Unit

<https://www.csusb.edu/accounting/reporting-and-tax>