

Chart of Accounts Naming Conventions

Table of Contents

Chart of Accounts Naming Conventions	2
Naming Convention by CoA Segment.....	3
Special Characters	10
Standard Abbreviations for Common Words	12

Chart of Accounts Naming Conventions

Introduction

The Chart of Accounts (CoA) naming conventions dictate how text descriptions of segment values are assigned and used for Harvard University's CoA.

In the Oracle General Ledger, segment values—the identifiers of specific tubs, orgs, object codes, funds, activities, subactivities, and roots—are for the most part strings of digits. Because it is difficult for most people to remember which six-digit number is associated with which fund (for example), each segment value is also described in text. Text descriptions are particularly useful when selecting segment values (for example, when creating transactions) and when viewing reports.

Naming conventions mainly facilitate:

- identification of values in picklists, and
 - meaningful descriptions on reports.
-

Naming Convention by CoA Segment

Overview

This section outlines the naming conventions. The material is organized by CoA segment. Please see the Special Characters section for a list of characters that should not be used in segment descriptions.

Budget-only value descriptions in any segment should always be suffixed with “, Budget Only”. This requirement, as well as all the tub prefix (or parent activity prefix for subactivity values) requirements listed below, is pre-populated by CSMA.

All segment descriptions should place the most important identifying information at the beginning, since any truncation will affect the rightmost part of the description.

Tub

	Prefix	Description	Optional Suffix
Description length and format	Mixed case, 35 characters		
Naming convention	Tub - upper case, abbreviated 3-4 characters, with delimiter (^)	Tub name	None
Example	HBS^	Harvard Business School	
Description	The tub value description for Harvard Business School would appear as follows: HBS^Harv Business School		

Org

Note: Acronyms (always upper case) and abbreviations (see the Standard Abbreviations section) should be used wherever possible.

	Prefix	Description	Optional Suffix
Description length and format	Mixed case, 50 characters		
Naming convention	Tub - upper case, abbreviated 3-4 characters, with delimiter (^)	Org name	Parent org unit, mixed case, no delimiter
Example	CADM^	University Committee on Environment	Interfaculty Initiatives
Description	<p>The description for the org value for the University Committee on Environment (part of Interfaculty Initiatives) in the Central Administration tub would appear as follows:</p> <p style="text-align: center;">CADM^Univ Comm Envir IFI</p> <p>IFI is the parent org and is optional.</p>		

Object – balance sheet

Note: Acronyms (always upper case) and abbreviations (see the Standard Abbreviations section) should be used wherever possible.

	Prefix	Description
Description length and format	Mixed case, 75 characters	
Naming convention	Codes restricted to specific tub use; tub - upper case, abbreviated 3-4 characters, or CO (Central Only) with caret	Purpose of account
Example	CO^ HPRE^	Inventory A/P Cash Payables
Description	<ul style="list-style-type: none"> The value used by Central to record GIA Accounts Payable: CO^GIA A/P The value to record Radcliffe Gift Annuities: RAD^Gift Annuity The value for general University use to record miscellaneous liabilities: Misc Deposits+Other Liabilities 	

**Object –
income
statement**

Note: Acronyms (always upper case) and abbreviations (see the Standard Abbreviations section) should be used wherever possible.

	Prefix	Suffix 1	Suffix 2
Description length and format	Mixed case, 75 characters		
Naming convention	Purpose of account	If applicable: for income/expense within Harvard; comma space “INTERTUB” or “INTRATUB” For budget-only values; comma space “Budget Only”	For general codes, comma space “GENERAL” For detail codes, caret followed by related general code description
Example	Pest Control Gas Heat	, INTERTUB , Budget Only	, GENERAL ^Natural Gas Expense
Description	<ul style="list-style-type: none"> • The value used to record grounds keeping if further detail is NOT needed: Groundskeeping+Supplies, GENERAL • A value used to record grounds keeping if further detail IS needed: Snow Removal^Groundskeeping+Supplies • If the services were provided to another Harvard tub: Groundskeeping+Supplies, INTERTUB 		

Fund

Note: Acronyms (always upper case) and abbreviations (see the Standard Abbreviations section) should be used wherever possible.

	Prefix	Description	Optional Suffix
Description length and format	<ul style="list-style-type: none"> • Mixed case, 100 characters • Omit qualifiers (e.g., a, the, Mr., etc.) • Put last name first • Use acronyms (always uppercase) and abbreviations (see the Standard Abbreviations section) 		
Naming convention	Tub - upper case, abbreviated 3-4 characters, with delimiter (^) Cross-tub funds – indicated by (XT) after tub and before delimiter	Fund title (with naming conventions listed below)	Organizational unit, mixed case, no delimiter
Example	SPH^	See below	EPI
Description	<p>Not Cross-Tub:</p> <p>Using the naming conventions, this fund would appear as follows: SPH^Newman,Albert A Fund for Epidemiology u/d John Doe EPI</p> <p>“Epidemiology” would be the optional suffix if it were not included in the official name of the fund. “The Mr. & Mrs.” and “Dr.” can be omitted without loss of meaning. “John Doe” should be represented in the root segment, but inclusion of “John Doe” in the fund description will allow users to search for all funds specifically given for use by a particular faculty member. Truncation of this description anywhere after the first ten characters (“SPH^Newman”) will still leave a value that is recognizable, if not entirely unique.</p> <p>For units where most or all fund values are shared across all orgs, no org suffix need be added to the name. However, for units where significant numbers of fund values are assigned to particular orgs (or to org parents), a standard suffix should be added to all fund values. Those fund values that are shared across the tub should have the tub abbreviation included as the suffix, while those assigned to orgs should have the org abbreviation. Org abbreviations should be as short as possible while still allowing the abbreviations to be meaningful (generally, 3-5 characters).</p> <p>Cross-Tub:</p> <p>If this were a cross-tub fund value (one shared with other tubs), it would appear as follows: SPH XT^Newman, Albert A Fund for Epidemiology u/d John Doe EPI</p>		

Activity

Note: Acronyms (always upper case) and abbreviations (see the Standard Abbreviations section) should be used wherever possible.

	Prefix	Suffix 1	Suffix 2
Description length and format	Mixed case, 150 characters		
Naming convention	Tub – upper case abbreviated 3-4 characters, with delimiter (^)	Activity title	Organization unit, mixed case, no delimiter
Example	CADM^	Lectures/Events Ethics	
Description	<p>The Central Administration’s activity for Lectures/Events of the Ethics Org would appear like this:</p> <p style="text-align: center;">CADM^Lectures/Events Ethics</p> <p>For units where most or all activity values are shared across all orgs, no org suffix need be added to the name. However, for units where significant numbers of activity values are assigned to particular orgs (or to org parents), a standard suffix should be added to all activity values. Those activity values that are shared across the tub should have the tub abbreviation included as the suffix, while those assigned to orgs should have the org abbreviation. Org abbreviations should be as short as possible while still allowing the abbreviations to be meaningful (generally, 3-5 characters).</p>		

Subactivity

Note: Acronyms (always upper case) and abbreviations (see the Standard Abbreviations section) should be used wherever possible.

	Prefix	Description	Optional Suffix
Description length and format	Mixed case, 50 characters		
Naming convention	Parent activity value, with delimiter (^)	Subactivity name	None
Example	123456^	Volume 1	
Description	<p>HBS tracks cost by publication and by volume. The activity description for value 123456 is HBS^Harvard Business Review. The subactivity description would appear like this: 123456^Volume 1</p>		

Root

Note: Acronyms (always upper case) and abbreviations (see the Standard Abbreviations section) should be used wherever possible.

	Prefix	Description	Optional Suffix
Description length and format	Mixed case, 60 characters		
Naming convention	Tub – uppercase, abbreviated 3-4 characters, with delimiter (^); shared faculty members should have the primary tub	<p>Faculty – last name, first name middle initial(s) + 8-digit HUID number</p> <p>Building – building name or address, “Bldg”+ Bldg Identity Number</p>	Faculty – organizational unit(s), uppercase, abbreviated, no delimiter; second tub abbreviation if needed
Example	FCOR^ FCOR^	FCOR^Univ Hall, Bldg 337 John L Doe	CHEM
Description	<ul style="list-style-type: none"> Faculty roots for faculty members in a single tub and org would appear as: FCOR^Doe, John L 12345678 CHEM Faculty roots for faculty members shared between two orgs in a single tub would appear as: FCOR^Martin, Paul C 12345679 PHYS DEAS Faculty members who have appointments in more than one tub may have root values in each tub as follows: HBS^Caves, Richard E 12345670 FCOR^Caves, Richard E 12345670 Building roots would appear as: HPRE^14 Story Street 		

The University ID number is required for faculty root values to ensure uniqueness, as it is possible to have faculty members with identical names even within a single school.

Special Characters

Introduction

Certain kinds of characters have special meaning in the Oracle applications, which makes their use within CoA segment descriptions problematic. Other characters have special meanings in other programming environments where CoA segment descriptions are likely to be stored. This section describes the characters that should be avoided for these reasons.

Query operators

The following characters are frequently used as query operators:

Operator	Meaning	Example
=	Equal to	= 'Janet'
!=	Not equal to	!= 'Janet'
>	Greater than	>99.1
>=	Greater than or equal to	>= 55
<	Less than	<1000.00
<=	Less than or equal to	<= 100
#BETWEEN	Between two values	#BETWEEN 1 and 100

Wildcard characters

The following characters are frequently used as wildcard characters in queries:

Character	Meaning	Example
%	Represents any character or group of characters	Admin% can represent Administration, Administer, and so on
_ (Underscore)	Represents any single character	Year_ can represent Year1, Year2, and so on
*	Represents any character or group of characters	Though not used by Oracle, the asterisk is a wildcard character in other kinds of systems
?	Represents any single character	Though not used by Oracle, the question mark is a wildcard character in other kinds of systems

**Other
problem
characters**

Character	Meaning	Example
&	Causes Oracle to prompt the user for a value	Entering “where description = ‘T&E’” causes Oracle to prompt “Enter value for E:”
\	Quotes the next character	\% indicates a percentage sign rather than a wildcard
"	Delimiter for importing data into spreadsheets and other applications	
→ or □	The horizontal tab (ASCII character 9) causes issues with some of the ETL tools in the Hyperion Planning EBPS solution	

CSMA does not permit the use of the following characters in segment value descriptions:

!	#	%
_	*	?
&	\	"

CSMA will issue a warning message when the following characters are used in segment value descriptions. While the application will ultimately allow these characters, for the reasons listed above, users should only employ them when no viable alternative exists:

=	>	<
---	---	---

Standard Abbreviations for Common Words

Abbreviations
to use with
Harvard's CoA

Word or Phrase	Abbreviation
and	+ (with no spaces preceding or following)
Administration/Administrative	Admin
Agency	Agc
Allocation	Alloc
American	Amer
Application	App
Assistant	Asst
Associate	Assoc
Association	Assn
Bequest	Beq
Building	Bldg
Center	Ctr
College	Coll
Commission	Cmsn
Company	Co
Committee	Cmte
Corporation	Corp
Department	Dept
Development	Dev
Division	Div
Endowment	Endow
Environment/Environmental	Environ
Equipment	Equip
Facilities	Facil
Faculty	Fac
Fellowship	Flwsp
Financial	Fin
Foundation	Fdn
Graduate	Grad
Group	Grp
Harvard	Harv
Harvard-Radcliffe	H-R
Harvard University	HU

Continued on next page

Standard Abbreviations for Common Words, continued

Abbreviations
to use with
Harvard's CoA
(continued)

Word or Phrase	Abbreviation
Health	Hlth
Hospital	Hosp
Incorporated	Inc
Information	Info
Institute	Inst
Instruction/Instructional	Instr
International	Intl
Inventory	Invnt
Investment/Investments	Invst/Invsts
Journal	Jrnl
Laboratory/Laboratories	Lab/Labs
Lecturer/Lectureship	Lect
Library	Lib
Maintenance	Maint
Management	Mgmt
Massachusetts	Mass
Materials	Matls
Medical/Medicine	Med
Memorial	Mem
Museum	Mus
National	Natl
Not Capitalized	Not Captl
Number	No
Office	Ofc
Operations	Ops
Organization	Org
Payment	Pmt
Percent	Pct
Production	Prod
Professor/Professorship	Prof
Program/Programs	Prog/Progs
Project/Projects	Proj/Projs
Reference	Ref
Reimbursement	Reimb

Continued on next page

Standard Abbreviations for Common Words, continued

Abbreviations
to use with
Harvard's CoA
(continued)

Word or Phrase	Abbreviation
Research	Rsch
Reserve	Rsrv
Scholarship	Schol
Service/Services	Svc/Svcs
Society	Soc
Technology	Tech
under the direction of	u/d
Undistributed	Undistrib
United States	US
University	Univ
Utilities	Util
Vice President	VP
Visiting	Vis