CHART OF ACCOUNTS
REFERENCE GUIDE

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The SOLAR Financials system provides a general ledger reconciliation module that includes various inquiries and pre-formatted queries that are used to track and reconcile financial transactions posted to the general ledger.

The Chart of Accounts reference guide provides you with in depth information on chartfields, including:

- Accessing the Campus Web Portal
- Chart Of Accounts Overview
- Detailed Chartfield Definitions
- Chartfield Lookup Inquiry/Queries

WHO DO I CONTACT FOR HELP?

Create a **Service Request** to Solar Financials or email **solarfin@csun.edu**. For immediate assistance contact SOLAR Financials by phone (818) 677-6685.

ACCESSING THE CAMPUS WEB PORTAL

SOLAR applications are housed within the Campus web portal. Follow the instructions below to access the Campus web portal:

- From an **Internet Browser**, access the **myNorthridge portal login** located on the CSUN home page.

- Log in using your **CSUN ID#** and **Password**.

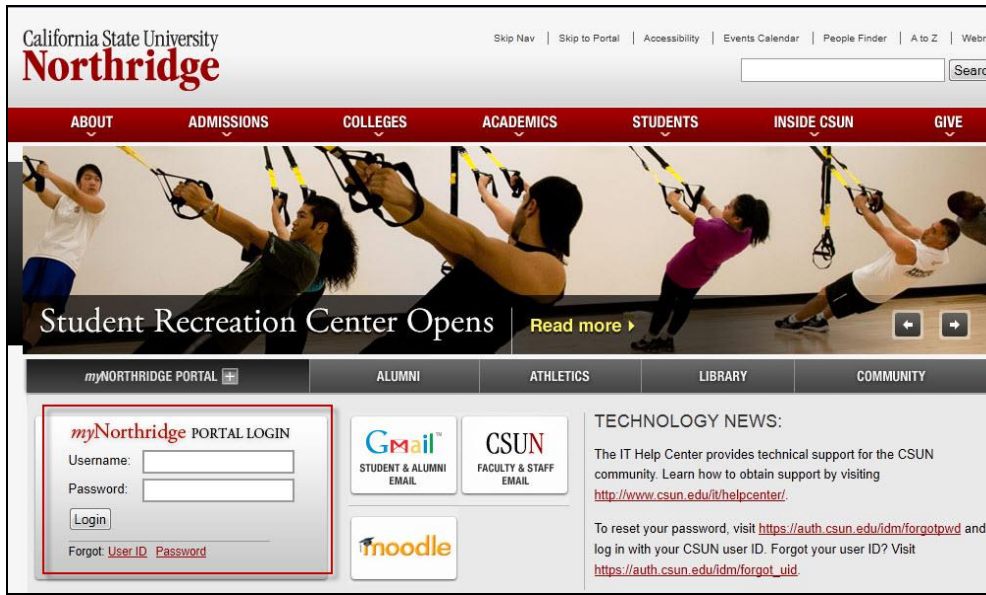- Select the **Login** button.

CHART OF ACCOUNTS OVERVIEW

The Chart of Accounts is made up of six chartfields; Account, Fund, Department, Program, Project, and Class. Combinations of these chartfield values are referred to as a chartfield string. The chartfield values classify how revenues, expenses, assets, liabilities and equity are recorded.

- **Account** – Describes the type of transaction. This includes buying certain goods and services, receipt of revenues, recording liabilities, etc.

- **Fund** – Identifies the funding source such as General Fund, State Trust, etc.

- **Department** – Identifies a specific department that is responsible for the transaction.

- **Program** – Used to describe why or for what purpose money was expended or collected and generally crosses departments or divisions and for an on-going activity.

- **Class** – Further defines the account chartfield for reporting purposes.

- **Project/Grant** – Describes the sources and uses of funds for a specified purpose for a finite, defined period of time and must have a start/end date.

For a complete list of all chartfield values, use the **ChartField Lookup Inquiry** or the **Chartfield Lists Queries**. For more information on these functionalities review the Chartfield Lookup Inquiry/Queries guide.

COMBO EDITS

Combo edits define restrictions for combining certain chartfields. Some funds are restricted to certain departments; other funds must be used with specific programs, etc. For example, a combo edit ensures that only Housing departments may use housing funds. It is also used to restrict access based on a user's departmental security.

ACCOUNT CHARTFIELD

The Account chartfield drives the action and intent of a transaction. It defines and categorizes an activity as a revenue, expense, asset, liability, or equity. The most common Account categories used by departments are revenues, expenses, transfers and budget.

Balance sheets "balance" assets against liabilities, shows the items to be paid against the ability to pay them at a particular point in time. The difference between assets and liabilities is considered equity.

- **Assets** – The value of items or property that belongs to an area. General Cash and Accounts Receivable are assets. Items that are tagged, computers for instance, are also considered assets.
- **Liabilities** – Obligations that are owed and must be paid. Invoices sent by vendors result in an Accounts Payable liability.
- **Equity** – The net worth of an area once obligations (liabilities) are deducted from the assets. Equity is an accumulation of income or losses combined over a period of years.

Income statements represent revenues and/or expenses for a specific period. Definitions of income statement accounts are below.

- **Expenses** – Salaries and payments for goods and services rendered.
- **Revenue** – Income received.
- **Transfers** – Movement of monies between funds.

The table below provides the category and reporting value for a specific range of Account chartfield values.

Account	Category	Example	Reporting
1xxxxx	Asset	What is owned by a department: Cash, Accounts Receivable, Property	Balance Sheet
2xxxxx	Liability	What is owed by a department: Accounts Payable, Use Tax, Accruals	Balance Sheet
3xxxxx	Equity	Net worth: Reserves, Fund Balance, Retained Earnings	Balance Sheet
5xxxxx	Revenue	Monies earned: State University Fee, Late Fee, Chargeback Revenue	Income Statement
6xxxxx	Expense	Monies spent: Support Staff Salaries, Overtime, General Supplies and Services, Telephone Usage	Income Statement
57xxx 67xxx	Transfer	Move monies from one Fund to another: Transfer-in from General Fund, Transfer-out to Trust Fund	Income Statement
6xxBxx	Budget	Allocate budgets. Budget Only, Budget Work-study Match (Budget transfers can be made to most valid expense Accounts as well as "B" Accounts).	Budget Balance Available

FUND CODE CHARTFIELD

The Fund code identifies the funding source; such as, General Support, State Trust and Housing Operations. This is a mandatory chartfield. The most common Fund groups used are General Fund, State Trust and Lottery.

The use of funds is not indiscriminate and is restricted by combo edits. State Trust, Lottery and Instructionally Related Activity (IRA) funds in particular, must have an approved application on file in the Trust Accounting department. Trust funds are generally approved as a chartfield combination that includes Department, Fund, and Program.

DEPARTMENT CHARTFIELD

The Department chartfield identifies the department that is responsible for the transaction. Reporting is possible at the department level or can roll up to higher levels in the organization based on the department tree.

Most Department chartfield values begin with (1) and can be used for payroll purposes. Values beginning with (9) are for non-payroll use and values starting with (99) are reserved for administrative use.

PROGRAM CODE CHARTFIELD

The Program chartfield is used to describe why or for what purpose money was expended or collected and generally crosses departments or divisions and for an on-going activity.

CLASS CHARTFIELD

The Class chartfield further defines the account chartfield for what the money was expended or collected for.

PROJECT CHARTFIELD

The Project chartfield describes the sources and uses of funds for a specified purpose for a finite, defined period of time and must have a start/end date.

The Project chartfield can be used across all Funds in order to track specific transactions related to a project. It is not the intent of Project to track specific types of expenditures and revenues; such as, an individual's travel expenses or lab fees. The Class chartfield is best suited for these purposes.