

Quick reference to Business Units and Charts of Accounts

The campus Chart of Accounts (COA) encompasses **5 different Business Units**. A **Business Unit (BU)** is a financial operating structure (or financial “world”) that contains specific operational rules and processes and a Chart of Accounts (chartfield) structure.

Our campus contains 5 Business Units:

SBASI – Associated Students Inc. (**ASI**)

SBCMP – California State University San Bernardino – main operating Business Unit

SBFDN – University Enterprises Corporation (**UEC**) Prior to 7-1-2011, CSUSB Foundation

SBPHL – CSUSB Philanthropic Foundation

SBSUN – Santos Manuel Student Union (**SMSU**)

Each of these Business Units has its own operating rules and Fund chartfields. It is important to familiarize yourself with which Funds your department has and in which Business Unit they reside and operate. Training courses are available for any fund.

Account chartfields are **shared** across Business units

Funds are **specific** to the Business Units they operate in.

DeptIDs are **shared** across Business Units

Class chartfields are specific to FDN and PHL. They are shared in CMP, ASI, and SUN

Project chartfields are specific to FDN and PHL. They are shared in CMP, ASI, and SUN

SBCMP Business Unit

The COA for SBCMP encompasses hundreds for Funds, Dept. IDs, Accounts, Class codes, as well as Project chartfields. The common format is shown below.

Sample: Account – Fund – Dept. ID Class – Project

660003 – SB001 – D0100 11264 – FAC_PROF_DEVEL

Chartfield	ACCOUNT	FUND	DEPT ID	CLASS	PROJECT
Length	6 Character Numeric	5- Character Alpha Numeric 1, 2 char Always letters	5- Character Alpha Numeric	5 Character Alpha numeric	15 Character Alpha Numeric
Example	660003,101900, 601826, etc.	SB001,RS048, SE036, etc.	A001, B0300, D0100, D0400, CO635, etc.	2001, 20052, 20130, SUCCE, ADMKT, etc.	FAC_PROF_DEVL, LIBRARY_MTRLS