Relationships - WD Accounting Components

The purpose of this document is to provide a visual reference for how the following COA segments (sometimes known collectively as “Accounting Components”) relate: Ledger Accounts (and their hierarchy), Spend Categories, Revenue Categories, Pay Components, and Items. More detailed information is found on the [COA Website](https://your.yale.edu/work-yale/finance-and-business-operations/chart-accounts-coa/workday-chart-accounts), including:

* Definitions of the Chart of Accounts (COA) segments - see the online [Definitions](https://your.yale.edu/policies-procedures/other/coa-segment-definitions) document
* Usage examples for COA segments – see the online [Business Use Case](https://your.yale.edu/policies-procedures/other/business-use-case-guide) document

Determines the “rollup” of Ledger Accounts for reporting

Similar to Oracle ET Hierarchy

Replaces Oracle ET – in many cases level of detail is like old ET Minor

Must be entered on manual journal entries. For all other transactions, system rules bring this along based on SC/RC/PC.

New – level of detail is like what we had in Oracle ET, or HR elements. May be new level of detail (esp. in revenue).

Users enter these on most transactions. They “bring along” the proper Ledger Account.

Entered only on specific transaction types – see below

New – no Oracle equivalent

Special notes about Items:

* Expense Items – Workday requires user to enter on expense reports and spend authorizations only. When using P-card, these generally default in based on transaction information. When Expense Item is entered, the proper Spend Category defaults in (user doesn’t have to select). In the vast majority of cases, Item equals Category.
* Sales Item – Workday requires user to enter on customer invoices only (for accounts receivable; not required on a system integration). When Sales Item is entered, the proper Revenue Category defaults in. In the vast majority of cases, Item equals Category.
* All other purchases – if through SciQuest, the “item” information resides there and is not brought into Workday. Supplier invoices do not use “items” in workday. For all other purchases/payments, the user enters a Spend Category.