University of Alaska

Account Code Hierarchy: Effective July 1, 2024

Account codes are used to categorize and track financial transactions for accurate record-keeping and reporting. They categorize financial data into specific accounts, including assets, liabilities, fund balance, revenue, and expenses. Descriptions of balance sheet, revenue, and expenditure account codes can be found here: https://www.alaska.edu/controller/acct-admin-manual/account-codes/

Account codes are organized using the following hierarchy:

Level	Title	Definition
Account Type 1 (ATYP1)	Classification Type	Revenue, Expense, Asset, Liability, Etc.
Account Type 2 (ATYP2)	Reporting group	General Funds, Personnel Services, Commodities, Travel, Etc.
Account Level 1 (ACCT1)	State Object	General Funds, UA Rcpts, Contractual Services, Salaries & Benefits, Etc.
Account Level 2 (ACCT2)	State Budget	Tuition & Fees, Commodities, Capital Outlay, Etc.
Account Level 3 (ACCT3)	Reporting group	Scholarships, Contractual Services, Utilities, Etc.
Account Level 4 (ACCT4)	Data entry	Tuition, Student Fees, Consulting Services, Computer Services, Etc. This is the level that all financial transactions are posted to like JV's, Invoices, etc.

Banner Query Form - FTIACTH