

Chart of Accounts for
JD Edwards EnterpriseOne
(Oracle Business Accelerators –
North America)

An Oracle White Paper
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PURPOSE STATEMENT

THIS DOCUMENT PROVIDES AN OVERVIEW OF FEATURES AND ENHANCEMENTS INCLUDED IN JD EDWARDS ENTERPRISEONE. IT IS INTENDED SOLELY TO HELP YOU ASSESS THE BUSINESS BENEFITS OF UPGRADING AND TO PLAN YOUR IT PROJECTS.

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Chart of Accounts for JD Edwards EnterpriseOne (Oracle Business Accelerators – North America)

Use this paper to understand and identify
the chart of accounts structure for
Oracle Business Accelerators for
JD Edwards EnterpriseOne
in North America

INTRODUCTION

This document contains the base chart of accounts in JD Edwards EnterpriseOne for Oracle Business Accelerators in North America and is taken from the 8.12 release. In an Oracle Business Accelerator for JD Edwards EnterpriseOne¹ configuration these accounts are associated with companies and business units. During an Oracle Business Accelerator for JD Edwards EnterpriseOne implementation you can associate this same chart with additional companies and business units as required.

An Oracle Business Accelerator for JD Edwards EnterpriseOne implementation provides choice based on the foundational configuration. By setting up the system based on leading practices and our experience with thousands of customers, Oracle Business Accelerators for JD Edwards EnterpriseOne gives a starting point for your implementation. During the discovery and implementation phases, you will identify areas of the software that require changes to meet your business needs. As with other changes, you can choose to use this chart as is, make minor modifications, make major modifications, or remove it and start over.

HOW TO USE THIS DOCUMENT

Figure 1 shows the top-level hierarchy for the Chart of Accounts.

The following columns are available in Tables 1 and 2 to aid your research:

- **Number** – The Account Code number associated to the Chart of Accounts category.
- **Name** – The name of the Chart of Accounts category.

Tables 1 and 2 are also color coded to match the top-level hierarchy shown in Figure 1.

¹ Formerly known as JD Edwards EnterpriseOne Rapid Start. The name was changed in December 2006.

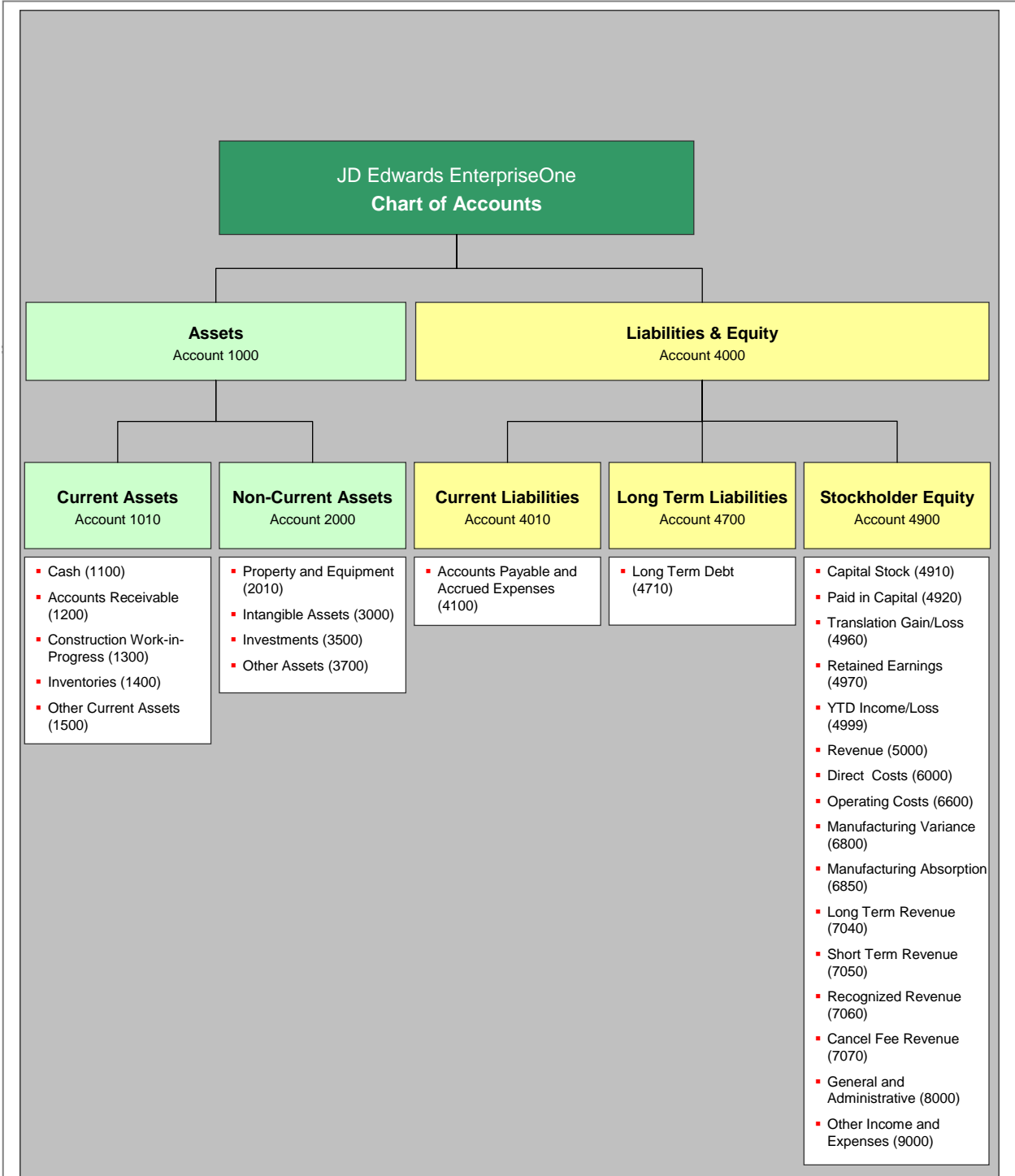


Figure 1. Chart of Accounts Primary Hierarchy for JD Edwards EnterpriseOne

Table 1 – Assets List for Chart of Accounts

Number	Name
1000	Assets
1010	Current Assets
1100	Cash
1105	Petty Cash
1110	Cash in Banks
1130	Short Term Investments
1200	Accounts Receivable
1210	Trade Accounts Receivable
1211	Allowance for Doubtful Account
1215	Trade Accounts Receivable – Foreign
1216	Allowance for Doubtful Accounts
1219	Allowance for Unrealized Currency Gain or Loss
1220	Drafts Receivable
1225	Unbilled Receivables
1230	Retainage Receivables
1235	Other Accounts Receivable
1240	VAT Recoverable
1250	Employee Receivables
1290	Inter-company Accounts
1300	Construction Work in Progress
1310	Work In Progress
1320	Cost in Excess of Billings
1340	▶ Labor
1341	- Regular
1342	- Overtime
1343	- Burdens
1350	▶ Materials
1355	▶ Equipment
1360	▶ Subcontracts
1371	▶ Accrued Additional Costs
1375	▶ Other
1378	▶ Projected Final Costs
1380	▶ Contract Billings
1390	▶ Gross Profit
1391	- Recognized Revenue
1392	- Recognized Costs
1393	- Projected Final Profit
1399	- Projected Final Profit
1400	Inventories
1410	Purchased Materials
1415	Materials in Transit
1420	Work in Progress
1425	Outside Processing Clearing
1430	Sub-Assembly Inventory
1435	Co-Products and By-Products
1450	Purchased Finished Goods
1455	Direct Ship Clearing Account
1460	Manufactured Finished Goods

Table 1 – Assets List for Chart of Accounts

Number	Name
1485	Allowance for Inventory Revaluation
1490	Allowance for Inventory Adjustment
1500	Other Current Assets
1510	Prepaid Insurance
1520	Prepaid Rent
1530	Prepaid Taxes
1540	Prepaid Vendor Amounts
1550	MRO and Stores Supplies
1590	Other Prepaid Expenses

Table 1 – Assets List for Chart of Accounts

Number	Name
2000	Non-Current Asset
2010	Property and Equipment
2020	Land
2030	Buildings
2035	Leasehold Improvements
2040	Machinery and Equipment
2050	Furniture and Fixtures
2060	Vehicles
2070	Computer Equipment
2080	Other Property and Equipment
2200	Accumulated Depreciation
2220	▶ Accumulated Depreciation – Land
2230	▶ Accumulated Depreciation – Buildings
2235	▶ Accumulated Depreciation – Leasehold Improvements
2240	▶ Accumulated Depreciation – Machinery
2250	▶ Accumulated Depreciation – Furniture
2260	▶ Accumulated Depreciation – Vehicles
2270	▶ Accumulated Depreciation – Computers
2280	▶ Accumulated Depreciation – Other
2311	Revaluation Offset – Cost
2312	Revaluation Offset – Accumulated Depreciation
2313	Revaluation Offset – Depreciated Expense
3000	Intangible Assets
3010	Computer Software
3020	Goodwill
3030	Other Intangible Assets
3110	Amortization – Computer Software
3120	Amortization – Goodwill
3130	Amortization – Other Assets
3500	Investments
3510	Investments in Common Stock
3520	Investments in Other Securities
3530	Investments in Unconsolidated Affiliates
3540	Investments in Consolidated Affiliates
3700	Other Assets
3710	Deferred Income Taxes
3720	Deferred Financing Costs
3730	Deferred Acquisition Costs
3750	Pre-Operating Expenses

Table 2 – Liabilities and Equity List for Chart of Accounts

Number	Name
4000	Liabilities and Equity
4010	Current Liabilities
4100	Accounts Payable and Accrued Expenses
4105	Accounts Payable
4110	▶ Trade Accounts Payable
4115	▶ Trade Accounts Payable – Foreign
4119	▶ Allowance for Unrealized Currency Gain or Loss
4120	▶ Drafts Payable
4130	▶ Sales and Use Tax Payable
4135	▶ VAT Payable
4140	▶ Retainages Payable
4145	▶ Withheld Vendor Amounts Payable
4150	▶ Receipts Not Vouchered
4165	▶ Billings in Excess of Cost
4166	▶ Provision for Loss on Construction
4168	▶ Additional Accrued Construction
4190	▶ Other Accounts Payable
4200	Other Payables
4210	▶ Current Portion of Long Term Debt
4220	▶ Notes Payable
4230	▶ Income Taxes Currently Payable
4300	Accrued Liabilities
4310	▶ Accrued Liabilities – Income Tax
4320	▶ Accrued Liabilities – Insurance
4330	▶ Accrued Liabilities – Property Tax
4340	▶ Accrued Liabilities – Rent
4350	▶ Accrued Liabilities – VAT
4355	▶ Accrued Liabilities – Freight
4360	▶ Accrued Liabilities – Other
4400	Payroll Liabilities
4410	▶ Employee Federal Taxes Withheld
4415	▶ Employee State Taxes Withheld
4420	▶ Employee Local Taxes Withheld
4425	▶ Employee Other Taxes Withheld
4430	▶ Employer Federal Taxes Accrued
4435	▶ Employer State Taxes Accrued
4440	▶ Employer Local Taxes Accrued
4445	▶ Employer Other Taxes Accrued
4450	▶ Other Employee Payroll Withholding
4460	▶ Other Employer Payroll Accruals
4490	▶ Payroll Accruals and Clearings
4500	Other Current Liabilities
4510	▶ Deferred Revenue
4520	▶ Deferred Income Taxes Payable

Table 2 – Liabilities and Equity List for Chart of Accounts

Number	Name
4700	Long-Term Liabilities
4710	Long Term Debt
4720	Capital Leases Payable
4730	Mortgages Payable
4740	Long Term Loans
4750	Other Long Term Debt
4900	Stockholder's Equity
4910	Capital Stock
4920	Paid in Capital
4960	Translation Gain (Loss)
4970	Retained Earnings
4980	Retained Earnings – Prior Year
4990	Dividends Paid
4999	YTD Income (Loss)
5000	Revenue
5010	Gross Sales
5020	▶ Inter-company Sales
5050	▶ Interbranch Sales
5091	▶ Service Rev Parts – EW
5092	▶ Service Rev Labor – EW
5093	▶ Service Rev Parts – Non-Billable
5094	▶ Service Rev Labor – Non-Billable
5095	▶ Revenue – Calls Covered
5096	▶ Revenue – Calls Non Covered
5099	▶ Revenue – Base War Labor
5300	Construction Revenues
5310	▶ Revenues Relieved from Work-in-Progress
5320	▶ Recognized Revenues for Percent of Billings
5390	▶ Other Allowances and Adjustments
5500	Sales Returns and Allowances
5510	▶ Trade Discounts
5520	▶ Customer Returns
5530	▶ Customer Rebates
5540	▶ Promotional Allowances
5550	▶ Damaged Goods Allowances
5590	▶ Other Allowances and Adjustments

Table 2 – Liabilities and Equity List for Chart of Accounts

Number	Name
6000	Direct Costs
6010	Cost of Goods Sold
6020	▶ Inter-company Cost of Goods Sold
6050	▶ Interbranch Cost of Goods Sold
6100	Other Materials Cost
6105	▶ Inventory Variance
6110	▶ Cycle Count Variance
6115	▶ Invoice Price Variance
6120	▶ Purchase Price Variance
6125	▶ Inventory Revaluation Expense
6130	▶ Inventory Obsolescence Expense
6135	▶ Scrapped Inventory Costs
6140	▶ Purchase Discounts Taken
6141	▶ Purchase Discounts Lost
6145	▶ Vendor Rebates
6150	▶ Freight Costs – Inbound
6155	▶ Freight Costs – Outbound
6160	▶ Freight Charges to Customers
6170	▶ Royalty Expense
6175	▶ Custom Duties and Fees
6180	▶ Harbor Fees
6185	▶ Brokerage Fees
6190	▶ Other Materials Cost
6195	▶ Material Burden Absorption
6200	Manufacturing Allocations
6210	▶ Allocation Out – Direct Labor
6220	▶ Allocation Out – Labor Overhead
6230	▶ Allocation Out – Labor Overhead
6240	▶ Allocation Out – Machine
6250	▶ Allocation Out – Machine Overhead
6260	▶ Allocation In – Direct Labor
6265	▶ Allocation In – Indirect Labor
6270	▶ Allocation In – Labor Overhead
6275	▶ Allocation In – Machine
6280	▶ Allocation In – Machine Overhead
6285	▶ Allocation In – Other Costs
6300	Construction Cost of Goods Sold
6335	▶ Costs Relieved from Work-in-Progress
6380	▶ Costs Relieved from Work-in-Progress
6500	Production Compensation and Benefits
6510	▶ Salaries and Wages – Direct
6515	▶ Overtime and Premium – Direct
6520	▶ Employee Incentives – Direct
6525	▶ Other Labor Costs – Direct

Table 2 – Liabilities and Equity List for Chart of Accounts

Number	Name
6550	▶ Employer Payroll Tax Cost – Direct
6560	▶ Employer Benefits Cost – Direct
6595	▶ Compensation Costs Absorption
6600	Operating Costs
6605	Utilities
6610	Repair and Maintenance
6615	Safety Supplies
6620	Mandated Training
6625	Environmental Compliance
6630	Outside Services
6635	Mobile Equipment Costs
6640	Operating Supplies
6800	Manufacturing Variance Account
6805	Manufacturing Variance – Materials
6810	Manufacturing Variance – Labor
6815	Manufacturing Variance – Labor Overhead
6820	Manufacturing Variance – Machine
6825	Manufacturing Variance – Machine
6830	Manufacturing Variance – Overhead
6835	Manufacturing Variance – Rework
6850	Manufacturing Absorption Account
6855	Manufacturing Labor Cost Absorption
6860	Manufacturing Labor Overhead Account
6865	Manufacturing Machine Cost Absorption
6870	Manufacturing Machine Overhead
6875	Manufacturing Overhead Absorption
6998	Provision for Loss on Jobs
6999	Recognized Costs for Percent of Billings
7040	Long Term Revenue
7050	Short Term Revenue
7060	Recognized Revenue
7070	Cancel Fee Revenue

Table 2 – Liabilities and Equity List for Chart of Accounts

Number	Name
8000	General and Administrative
8100	Compensation and Benefits
8110	▶ Salaries and Wages
8115	▶ Overtime and Premium
8120	▶ Employee Incentives
8125	▶ Other Labor Costs
8150	▶ Employer Payroll Tax Cost
8160	▶ Employer Benefits Cost
8190	▶ Payroll Billing Offset
8195	▶ Compensation Costs Absorption
8400	Selling and General Expenses
8405	▶ Meeting, Seminar and Conference
8410	▶ Promotional Expense
8415	▶ Airfare and Auto Expense
8420	▶ Hotels and Lodging
8425	▶ Meals and Entertainment
8460	▶ Credit and Collection Costs
8465	▶ Bad Debt Expense
8480	▶ Sales Commissions
8490	▶ Other Selling and General Expenses
8500	Other General Expenses
8505	▶ Telecommunications – Voice
8510	▶ Telecommunications – Data and Other
8515	▶ Telecommunications – Internet
8520	▶ Office Supplies
8525	▶ Postage and Express Fees
8530	▶ Bank Charges and Fees
8535	▶ Dues and Subscriptions
8540	▶ General Business Insurance
8545	▶ Legal Fees
8550	▶ Audit and Tax Fees
8555	▶ Consulting Fees
8560	▶ Other Professional Fees
8565	▶ Sales and Use Tax Expense
8570	▶ Contributions
8575	▶ Employee Training
8580	▶ Recruiting
8590	▶ Other General Expenses
8600	Equipment Expenses
8610	▶ Equipment Rental
8620	▶ Equipment Leases
8630	▶ Equipment Maintenance
8640	▶ Equipment Supplies
8650	▶ Equipment Insurance

Table 2 – Liabilities and Equity List for Chart of Accounts

Number	Name
8690	▶ Other Equipment Costs
8695	▶ Equipment Revenues or Transfer
8700	Occupancy Expenses
8710	▶ Building Lease
8720	▶ Building Maintenance
8730	▶ Property Taxes
8740	▶ Building Supplies
8750	▶ Property Insurance
8790	▶ Other Building Costs
8900	Depreciation and Amortization
8910	▶ Depreciation Expense – Land
8915	▶ Depreciation Expense – Buildings
8920	▶ Depreciation Expense – Leasehold Improvements
8925	▶ Depreciation Expense – Machinery
8930	▶ Depreciation Expense – Furniture
8935	▶ Depreciation Expense – Vehicles
8940	▶ Depreciation Expense – Computers
8945	▶ Depreciation Expense – Other
8980	▶ Amortization Expense – Computer
8985	▶ Amortization Expense – Goodwill
8990	▶ Amortization Expense – Other Assets

Table 2 – Liabilities and Equity List for Chart of Accounts

Number	Name
9000	Other Income and Expense
9100	Other Income
9110	▶ Rental Income
9120	▶ Interest Income
9130	▶ Investment Income
9140	▶ Other Non-Operating Income
9200	Gain/Loss on Currency Transactions
9210	▶ Realized Gain on Currency Transactions
9220	▶ Unrealized Gain on Currency Transactions
9400	Gain/Loss on Disposition of Fixed Assets
9410	▶ Proceeds from Asset Disposal
9420	▶ Net Book Value of Assets Disposed
9430	▶ Cash Clearing Account – Asset Disposal
9500	Other Expense
9510	▶ Interest Expense
9520	▶ Amortization of Prepaid Finance Charges
9530	▶ Other Non-Operating Expenses
9700	Provision for Income Taxes
9710	▶ Current Provision for Income Taxes
9720	▶ Deferred Provision for Income Taxes
9730	▶ Other Income Taxes



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