Pierce College - SAP DEFINITIONS

SAP Terminology	Former LACCD Terminology	Definition
GL Account/ Commitment Item	Object Code	Basically the same codes currently in use with "00" added at the end.
Cost Center	Location, Fund, Program, Activity	Organizational unit that represents a defined location of cost incurrence. It is used to account for expenditures and revenues of a functional unit funded from unrestricted programs. Cost Object used for unrestricted program.
WBS	Location, Fund, Program, Activity	A Work Breakdown Structure (WBS) is an individual structural element representing the hierarchical organization of a project. It is used to account expenditures and revenues of a SFP or a Facilities project, effectively, all restricted programs. Cost Object used for unrestricted programs.
Fund Center	Location, Fund, Program, Activity	Organizational unit within an area to which budget can be assigned. Funds centers are arranged in a multi-level hierarchy. Same as Cost Center or WBS.
Fund	Program	A fund comprises funds, which are provided by a sponsor for a specific purpose and are managed separately. It is equivalent to Fund + Program from the legacy system.
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