

Emory University Commonly Used Account Codes

L. Hayner 11/19/12

Below is a listing of frequently used account codes and common uses for those codes. This list is not intended to be a comprehensive list, but a quick reference. If you are unsure about how and when to use an account code, please contact your department's Account Support Manager in the **ECAS Financial Service Center** for guidance.

| Type | Account Code | Description | Common Uses |
|---------|--------------|----------------------------|--|
| Revenue | 41300 | Fee Rev - Special Programs | (Can also use 48438) One-time or infrequent activity/program/event |
| | 41310 | Fee Rev - Activity Fees | Ongoing, consistent activity/program/event |
| | 41320 | Fee Rev - Application Fees | |
| | 47200 | Room Rental Revenue | |
| | 47810 | Conf Rev - Program | Non-housing or non-registration revenue related to conferences |
| | 47840 | Conf Rev - Reg Fees | Registration fees received for conferences |
| | 47850 | Conf Rev - Housing | Housing fees received for conferences |
| | 48010 | Student Org Revenue | Student fees for Emory student organization |
| | 48240 | Reimb - Instr/Teaching | Reimbursements from other institutions to Emory for professional services rendered by Emory employee |
| | 48340 | Advertising Rev | |
| | 48489 | Other Revenue | Use if no other revenue code is appropriate |
| | 48650 | Ticket Sales Proceeds | |
| | 48757 | Product Sale Revenue | Cds, DVDs, Books, Shirts, etc. |

| Type | Account Code | Description | Common Uses |
|---------------------------------|---------------------|---|---|
| Expense - Professional Services | 52105 | Prof Fees - Contract Work | Services engaged w/ agreement or contract |
| | 52170 | Prof Fees - Instructional | Services related to classroom/instruction |
| | 52180 | Prof Fees - Honorariums | Services which fees are not traditionally required (speakers most commonly) |
| | 52190 | Prof Fees - Other | All other professional services |
| | 52192 | Prof Fees - Consulting | Consulting Services |
| | 52613 | Laundry Expense | Laundry and dry cleaning |
| | 52660 | Photographic Svs | Photography, photo development, photo printing |
| | 52810 | Marketing Expense | Design for advertisements, public relations, marketing research/surveys |
| | 57210 | Bookbinding Exp | |
| | 58235 | License Fees Expense | |
| | 58280 | Royalties Expense | |
| | 58290 | Patent Expense | |
| | 62460 | Printing Expense | All printing services |
| | 62470 | Publications Expense | Cost of creating a non-advertising or marketing publication |
| | 62487 | Adv Exp - Recruiting | Advertising for recruiting of employees or students |
| | 62490 | Advertising & PR | All advertising other than recruiting |
| 76145 | Commissioning Costs | Commissioning of music, art work, or other types of commissions | |
| Expense - Supplies | 53100 | Supplies - Instructional Exp | Classroom/instructional supplies |
| | 53200 | Supplies - Office Exp | Paper, pens, desk items, water service, breakroom supplies |
| | 53210 | Supplies - Computer Exp | Hardware, speakers, wires, etc. for computer |
| | 53600 | Supplies - Other | All other supplies |
| | 53800 | Supplies - Noncap Equipment | Movable equipment (cost \$1K-\$4,999) w/ useful life over 1 year |
| | 53810 | Supplies - Software | Computer/electronic software |
| | 53830 | Supplies - Arts | Paint, brushes, canvas, clay, etc. |
| | 54250 | Supplies - Instruments | Musical instruments |
| | 54270 | Supplies - Uniforms | Uniforms for classes/student organizations |
| | 54910 | Supplies - Raw Food | Food purchased for instruction or research, and not for consumption |
| | 55040 | Gifts Exp - Non-Empl | Gifts to non-employees, including tangible gifts and cash or cash equivalent (gift cards) |
| | 55310 | Cost Of Goods Sold | Items purchased for resale only |
| | 55700 | Periodicals/Subscription Exp | Non-electronic periodicals or subscriptions |
| | 57320 | Electronic Book Exp | E-books |
| | 57330 | Electronic Journal Exp | Electronic periodicals or subscriptions (e-journals, e-newspapers, etc.) |
| | 57400 | Books & Periodicals | Non-electronic books (use 55700 for periodicals) |
| | 58010 | Empl Goods/Services Exp | Gifts to employees, including tangible gifts and cash or cash equivalent (gift cards) |
| | 58030 | Awards & Prizes Exp | Awards/prizes earned by students |

| Type | Account Code | Description | Common Uses |
|--------------------------|--------------|--------------------------------|--|
| Expense - Travel | 56030 | Travel - International | Only to be used when no other travel account code is appropriate |
| | 56050 | Travel - Room/Board Exp | |
| | 56100 | Travel - Domestic | Only to be used when no other travel account code is appropriate |
| | 56101 | Airfare-Domestic | Do not include excess baggage or in-flight charges such as internet usage |
| | 56102 | Airfare - International | Do not include excess baggage or in-flight charges such as internet usage |
| | 56103 | Auto Rental | |
| | 56104 | Gas for Rental Car | Gas for rental car only - no gas for personal vehicle |
| | 56105 | Mileage on Personal Auto | |
| | 56106 | Taxi/Parking/Shuttle | Parking, taxi, bus, train, or other auto transportation other than rental car or personal autc |
| | 56110 | Travel - Conference | Non-Emory conference expenses, not including registration, meals, transportation, and lodging |
| | 56115 | Lodging | Lodging expenses only (do not use for meals, internet or phone charges on folio) |
| | 56120 | Meal - Individual | Personal meal, while traveling only |
| | 56121 | Meal Per Diem | |
| | 56122 | Alcoholic Beverage | Alcoholic beverage listed on receipt for personal or group meal |
| | 56190 | Travel - Other | Only to be used when no other travel account code is appropriate |
| | 56400 | Relocation Exp - Faculty/Staff | Moving/relocation costs for new employee of Emory |
| Expense - Group Travel | 56210 | Field Trip Exp - General | Expenses related to student group travel that is non-curriculum based |
| | 56215 | Field Trip Exp - Recreation | |
| | 56220 | Field Trip Exp - Curriculum | Expenses related to student group travel that is curriculum based (related to classroom instruction) |
| | 56415 | Conf - Hotel Contracts | Hotel expenses related to conference hotel contract |
| Expense - Special Events | 55020 | Fundraising - Special Programs | Fundraising expenses not including catering, meals, and marketing |
| | 56300 | Recruiting Exp - Faculty/Staff | Recruiting expenses not including catering and meals |
| | 56330 | Recruiting Exp - Student | Recruiting expenses not including catering and meals |
| | 56340 | Recruiting Exp - Events | Recruiting expenses not including catering and meals |
| | 56410 | Conference Exp - Programs | Emory-hosted conference expenses (catering, supplies, etc.) |
| | 56450 | Business Meeting Exp | Business meeting expenses not including catering and meals |
| | 56460 | Special Events Exp | Only use when other special event account codes are not appropriate |
| | 56505 | Business/Group Meals | Meals with more than one attendee |
| | 56510 | Alcoholic Beverage Exp | Alcoholic beverages purchased for a special event (not for business meals) |
| | 56515 | Food & Catering Expense | Refreshments and catering (food/drink intended for consumption) |
| | 63990 | Off-Campus Program Exp | Emory-hosted off-campus program expenses not including catering and meals |

| Type | Account Code | Description | Common Uses |
|----------------------------------|--------------|--------------------------------|--|
| Expense - Administrative Expense | 56420 | Prof Development Exp | |
| | 58210 | Membership Dues - Professional | |
| | 58212 | Registration | |
| | 58361 | Taxes - Sales / Use | Sales tax on goods sold |
| | 59150 | Credit Card - Fees | Merchant fees related to goods sold via credit cards |
| | 61015 | Student Loans - Repayments | |
| | 62430 | Postage - Shipping Expense | Shipping charges, not including stamps or metered postage |
| | 62440 | Postage - Mail Expense | Metered mail postage not including stamps |
| | 62443 | Postage - Stamp Expense | Stamps only |
| | 62450 | Freight Expense | |
| | 68390 | Administrative Exp | Only use when other administrative expense codes are not appropriate |
| | 72500 | M&R - Repair & Maintenance | |
| | 72520 | M&R - Maintenance Contracts | Use when a contract/agreement is involved for maintenance |
| | 73000 | Relocation - Office/Bldg | Moving/relocation costs for moving from one Emory office or building to another (can also use 77256) |
| | 75200 | Cap Purch - Moveable Equip | Movable equipment \$5K+ w/ useful life of more than 1 year |
| | 75220 | Cap Purch - Fixed Equip | Any equipment attached to building |
| | 77256 | Office Moving Expense | Moving/relocation costs for moving from one Emory office or building to another (can also use 77256) |
| | 78111 | Lease Exp - Software | |
| | 78120 | Lease Exp - Equipment | |
| | 78130 | Lease Exp - Space | |
| | 78140 | Lease Exp - Other | Use when other lease expense account codes are not appropriate |
| | 88590 | Rchg - Other | |
| | 91100 | Internal Department Trans Out | Use only for fund transfers |
| | 91120 | Internal Department Trans In | Use only for fund transfers |

| Type | Account Code | Description | Common Uses |
|------------------------|--------------|--------------------------------|-------------|
| Expense - Lab/Research | 52960 | Clinical Svs Exp | |
| | 53300 | Supplies - Lab/Technical | |
| | 53900 | Supplies - Lab - Glassware Exp | |
| | 54190 | Supplies - Lab - Misc Exp | |
| | 62915 | Lab Services Exp | |
| | 64980 | Courtesy Meals - Patients | |
| | 64990 | Courtesy Meals - Other | |
| | 68185 | Field Exp - Support | |
| | 68190 | Field Exp - Consumables | |
| | 68195 | Field Exp - Neurosciences | |
| | 68268 | Field Exp - Other | |
| | 68520 | Radioactive Waste Disp Exp | |
| | 68537 | Biological Waste Expense | |
| | 68545 | Chemical Disposal Exp | |
| | 68710 | Clinical Research Services | |
| | 68715 | Human Subject Exp | |
| | 68720 | HIC Fees Expense | |
| | 68770 | Subcontracts Exp | |
| | 68810 | Animal Charges Exp | |
| | 68880 | Animal Exp - Supplies | |
| | 68890 | Animal Exp - Other Care | |