

# Pierce College - SAP DEFINITIONS

<b>SAP Terminology</b>	<b>Former LACCD Terminology</b>	<b>Definition</b>
<b>GL Account/ Commitment Item</b>	Object Code	Basically the same codes currently in use with "00" added at the end.
<b>Cost Center</b>	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.
<b>WBS</b>	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.
<b>Fund Center</b>	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.
<b>Fund</b>	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.
<b>Fund Application</b>	Fund	The application of funds serves as a grouping criterion of fund master records for evaluation purposes.
<b>Cost Center Hierarchy</b>	NA	Hierarchical structure which combines several cost centers according to certain criteria.
<b>Cost Center Hierarchy Node</b>	NA	A point in the hierarchy representing a functional area.
<b>Business Area</b>	Location	Organizational unit of financial accounting that represents a separate area of operations or responsibilities within an organization and to which value changes recorded in Financial Accounting can be allocated. It represents each College and the District Office.
<b>Functional Area</b>	Activity Code	Organizational unit in Accounting that classifies the expenses of an organization by functions. Used for state reporting by Activity.
<b>Project</b>	NA	Business undertaking, involving a predetermined goal, which is to be achieved with prescribed funds and operating resources, to an agreed level of quality, and by a particular date. Used for SFPs and Plant Facilities projects.
<b>Company Code</b>	NA	The smallest organizational unit for which a complete self contained set of accounts can be drawn up for purposes of external reporting. The value for LACCD is "1".
<b>Plant</b>	Location	Organizational unit within Logistics, serving to subdivide an enterprise according to production, procurement, maintenance, and materials planning. It represents each College and the District Office.