

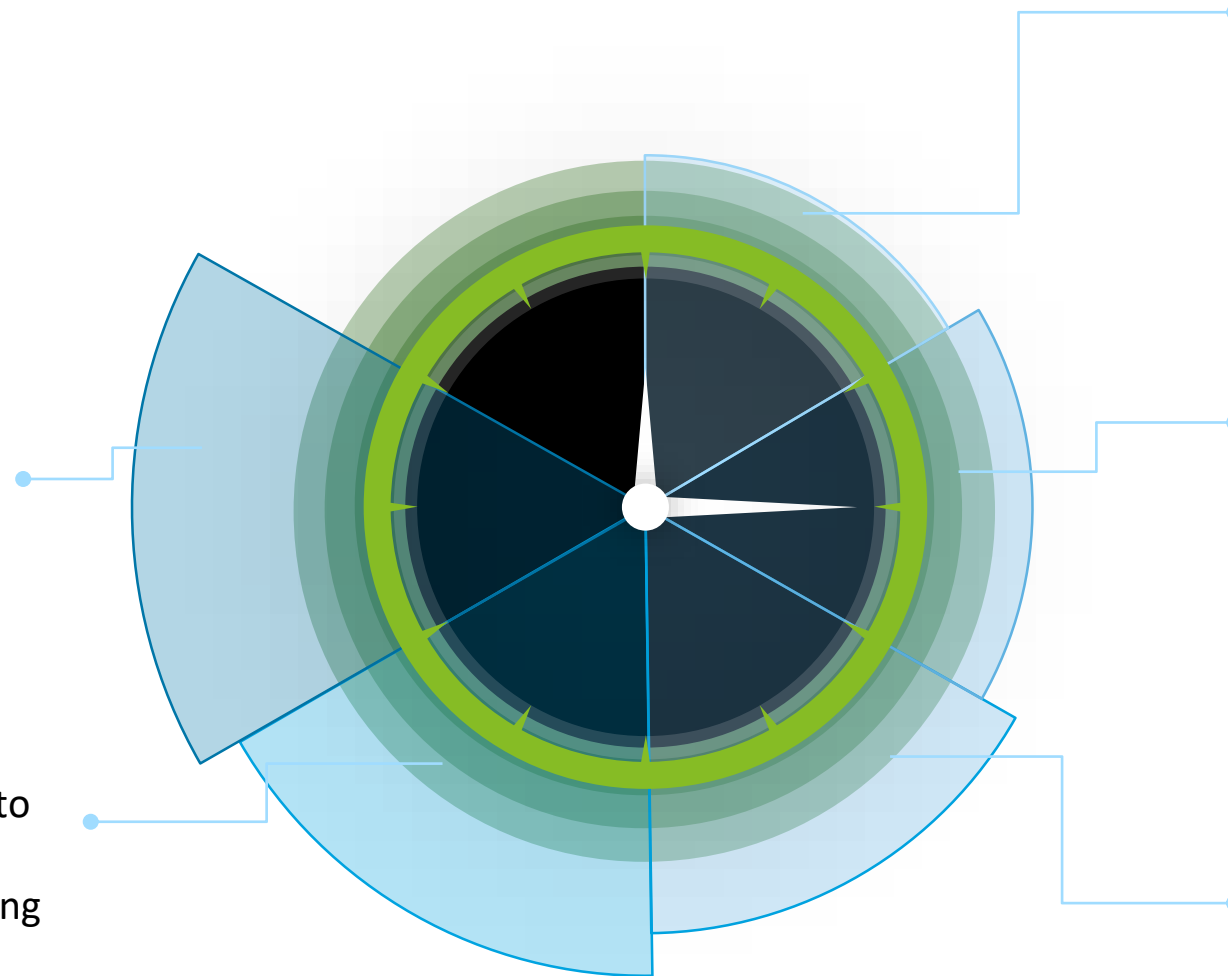
# CoA Key Change Impacts and Benefits

## Increased Manageability

CoA governance requires more information and justification when CoA change requests are made, in order to align with UCOP standards and provide Oracle the right information for data transparency and consistency. Additionally, this will assist our central team in CoA maintenance.

## Enhanced Controls and Logic

The new CoA enables automated controls and built-in logic in Oracle to help guide users. Cross-Validation Rules will prevent users from entering an invalid Chart String.



## Aligned with Overall UC System

The UC Merced CoA will align with the UC system's Common Chart of Accounts, allowing for UC-level reporting and roll-up across campuses.

## Improved Chart Structure

The new CoA replaces the FAU and utilizes an expanded hierarchy and structure (overall number of characters) for increased data transparency, accuracy, and improved reporting capabilities.

## Oracle as System of Record

Financial reports will be produced from Oracle as the system of record. Users will have access to a tool for FAU – COA translation to assist during transition.