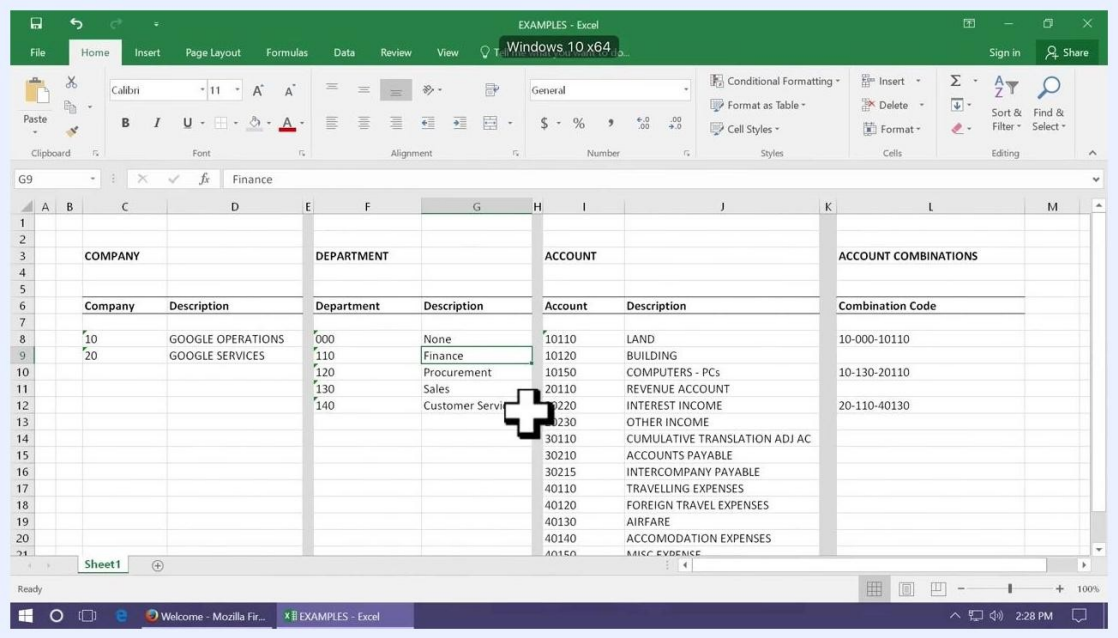
How to Create a Chart of Accounts in Oracle Fusion

Learn how to create a chart of accounts in Oracle Fusion General Ledger, from understanding the underlying structure to configuring value sets, building the chart of accounts structure, creating a structure instance, deploying the flexfield, and entering value set values. This guide walks through each stage using a sample three-segment structure (Company, Department, and Account) so you can apply the same approach to your own organization.



Oracle Fusion welcome screen after logging in, showing a dropdown menu under Settings and Actions with options such as Setup and Maintenance, Manage Customizations, and Highlight Flexfields.

Prerequisites

- Access to Oracle Fusion Applications with permissions to use **Setup and Maintenance**.
- An existing implementation project to work within (for example, a project named "GOOGLE PROJECT").
- A clear understanding of the segments you want to include in your chart of accounts (this guide uses Company, Department, and Account).

Understanding the chart of accounts structure

Review the basic definition of a chart of accounts

In traditional accounting, a chart of accounts is simply a list of accounts. Typical accounts include land, building, computers, and other assets, along with liabilities, expenses, revenues, and ownership accounts.

Recognize the enhanced structure in Oracle Fusion

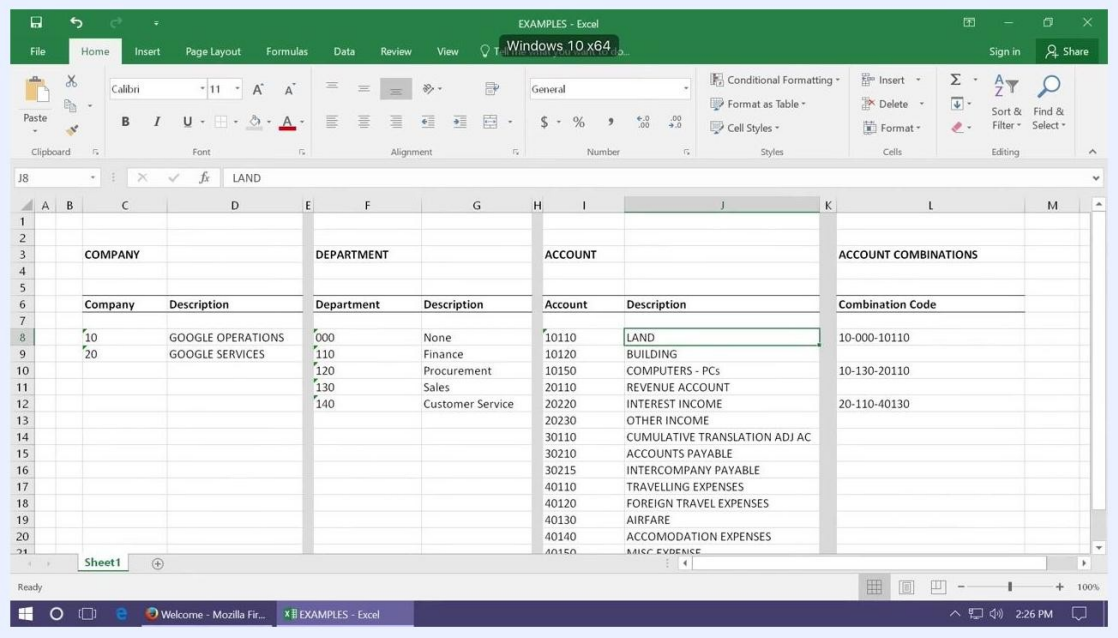
Oracle Fusion lets you add multiple dimensions, called segments, to your chart of accounts. You combine the values from these segments to create unique account combinations, giving you a multidimensional structure instead of a simple list.

Review a sample chart of accounts structure

This guide uses the following sample structure with three segments:

- **Company Segment:**
  - 10: GOOGLE OPERATIONS
  - 20: GOOGLE SERVICES
- **Department Segment:**
  - 000: None
  - 110: Finance
  - 120: Procurement
  - 130: Sales
  - 140: Customer Service
- **Account Segment:**
  - 10110: LAND
  - 10120: BUILDING
  - 10150: COMPUTERS - PCs
  - 20110: REVENUE ACCOUNT
  - 20220: INTEREST INCOME
  - 20230: OTHER INCOME
  - 30110: CUMULATIVE TRANSLATION ADJ AC
  - 30210: ACCOUNTS PAYABLE
  - 30215: INTERCOMPANY PAYABLE
  - 40110: TRAVELLING EXPENSES

- 40120: FOREIGN TRAVEL EXPENSES
- 40130: AIRFARE
- 40140: ACCOMMODATION EXPENSES
- 40150: MISC EXPENSE



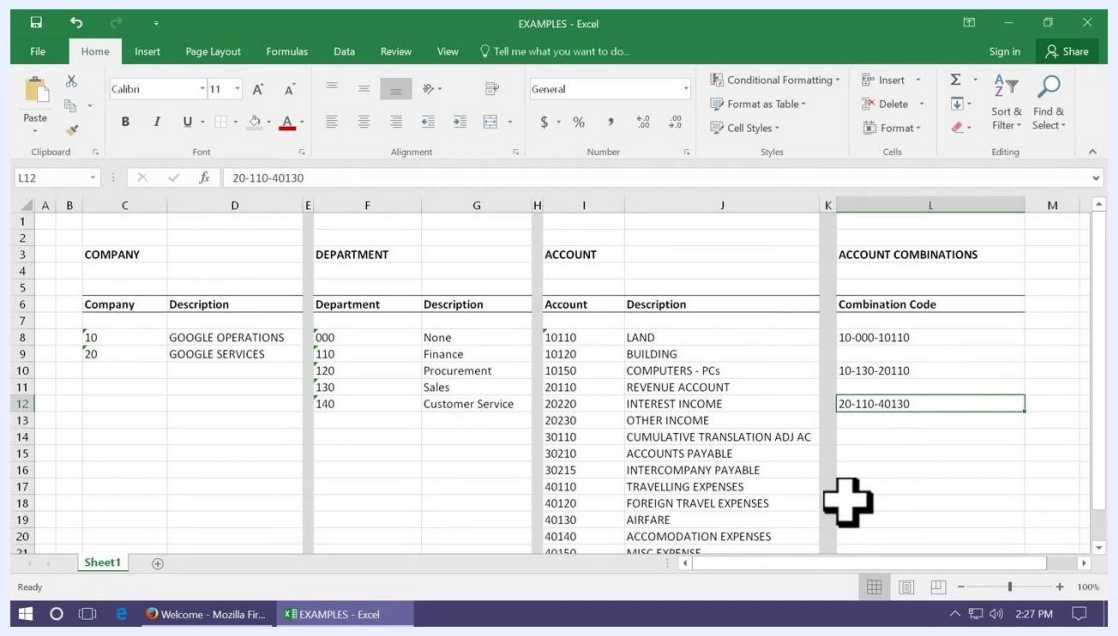
Spreadsheet showing Company, Department, Account, and Account Combination columns, with an example combination of Company 10 (GOOGLE OPERATIONS), Department 000 (None), and Account 10110 (LAND) forming code 10-000-10110.

Understand how account combinations are formed

You combine the values from each segment to create a unique account code. For example:

- **10-000-10110**: Company 10 (GOOGLE OPERATIONS), Department 000 (None), Account 10110 (LAND)
- **10-130-20110**: Company 10 (GOOGLE OPERATIONS), Department 130 (Sales), Account 20110 (REVENUE ACCOUNT)

- **20-110-40130**: Company 20 (GOOGLE SERVICES), Department 110 (Finance), Account 40130 (AIRFARE)



Spreadsheet with the account combination "20-110-40130" highlighted under Account Combinations, illustrating how segment values merge into one unique code.

Each combination code uniquely identifies a specific financial transaction context within your organization. For instance, 20-110-40130 means Company 20 (GOOGLE SERVICES), Department 110 (Finance), and Account 40130 (AIRFARE).

A chart of accounts in Oracle Fusion is more than a simple list — it is a multidimensional structure that uses segments such as company, department, and account to create unique combinations for detailed financial tracking and reporting.

Step 1: Create value sets for each segment

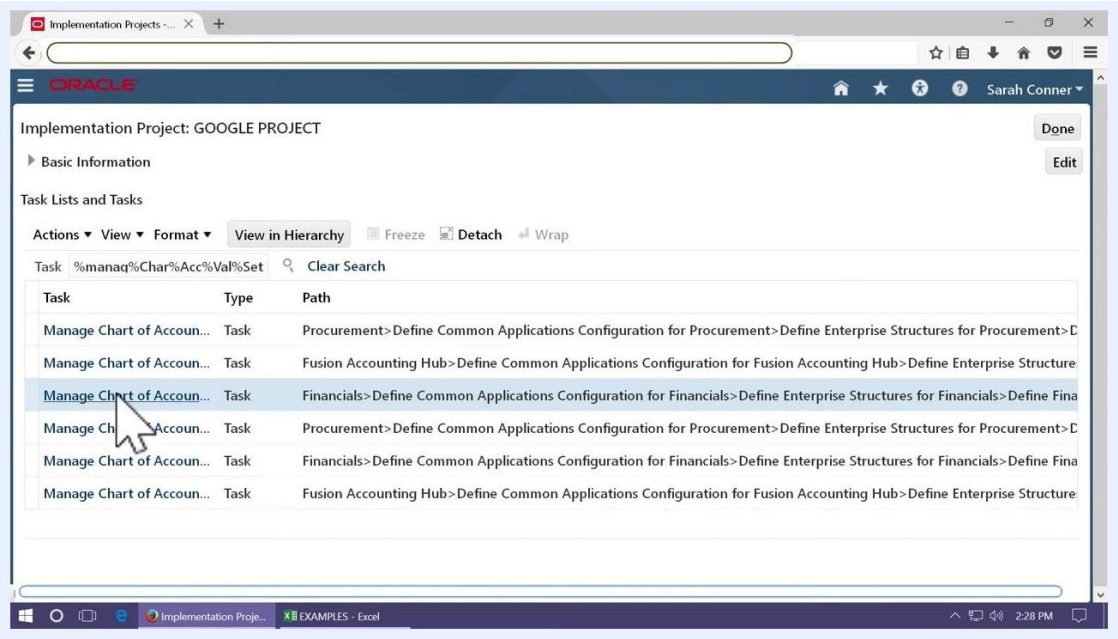
Before you build the chart of accounts structure, you create a value set for each segment: Company, Department, and Account.

Log in to Oracle Fusion Applications

Enter your credentials and access the main dashboard.

Navigate to your implementation project

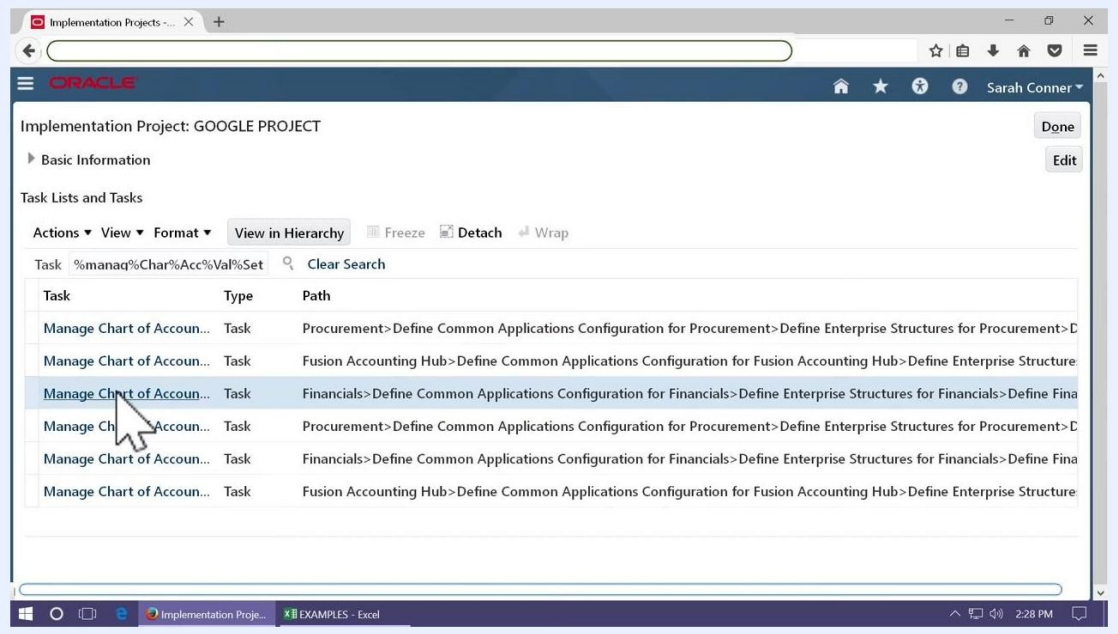
Click the menu and select **Setup and Maintenance**. On the Setup and Maintenance screen, locate the **Implementation Projects** section, search for the implementation project you are using (for example, "GOOGLE PROJECT"), and open it.



Oracle Fusion Setup and Maintenance screen showing the Implementation Projects tab with a search bar and a list of projects.

Find the task for managing chart of accounts value sets

In the implementation project, use the search bar to enter keywords such as %mana%Char%Acc%Val%Set%. Review the filtered list of tasks and locate **Manage Chart of Accounts Value Sets** under the appropriate module (for example, Financials).



Implementation Project screen with a filtered task list, highlighting the Manage Chart of Accounts Value Sets task under the Financials module.

Click the **Go to Task** button next to the selected task to proceed.

Create the value set for the Company segment

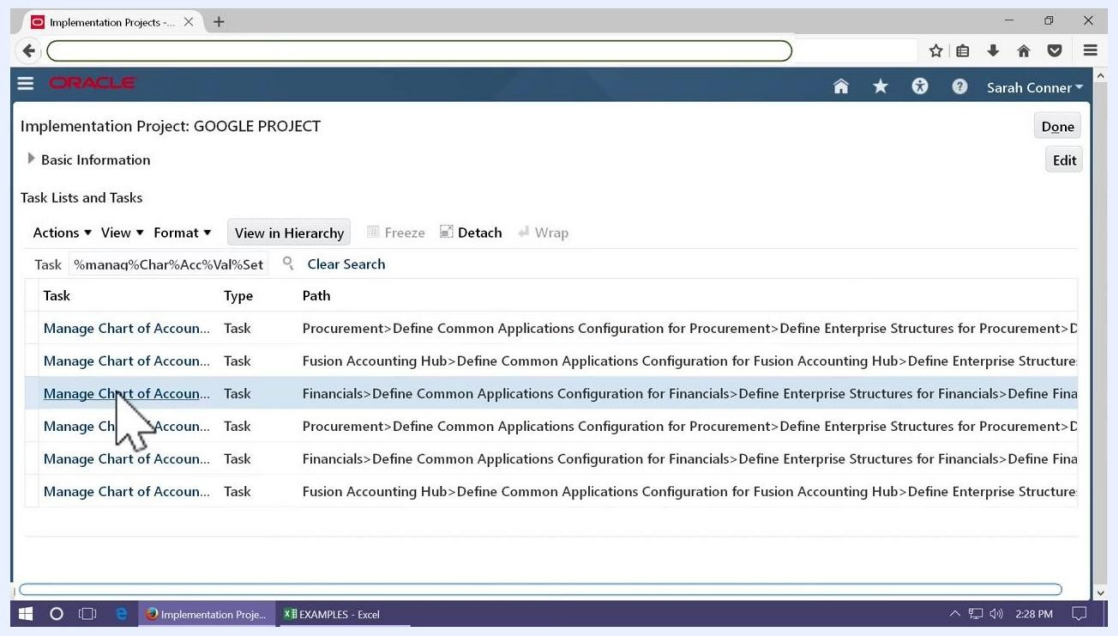
On the **Manage Chart of Accounts Value Sets** screen, click the plus (+) button to create a new value set.

In the **Value Set Code** field, enter a code such as GX_COMPANY for the Company segment, then fill in the remaining fields: **Description** (for example, "Company Segment Value Set"), **Module**, **Validation Type**, and **Value Data Type**.

Complete the value set details for the Company segment:

- Set **Module** to "General Ledger".
- Set **Validation Type** to "Independent".
- Set **Value Data Type** to "Character".
- Set **Value Subtype** to "Text".

- Set **Maximum Length** to 2, since company codes are two digits.



Manage Chart of Accounts Value Sets screen with the plus button highlighted to add a new value set.

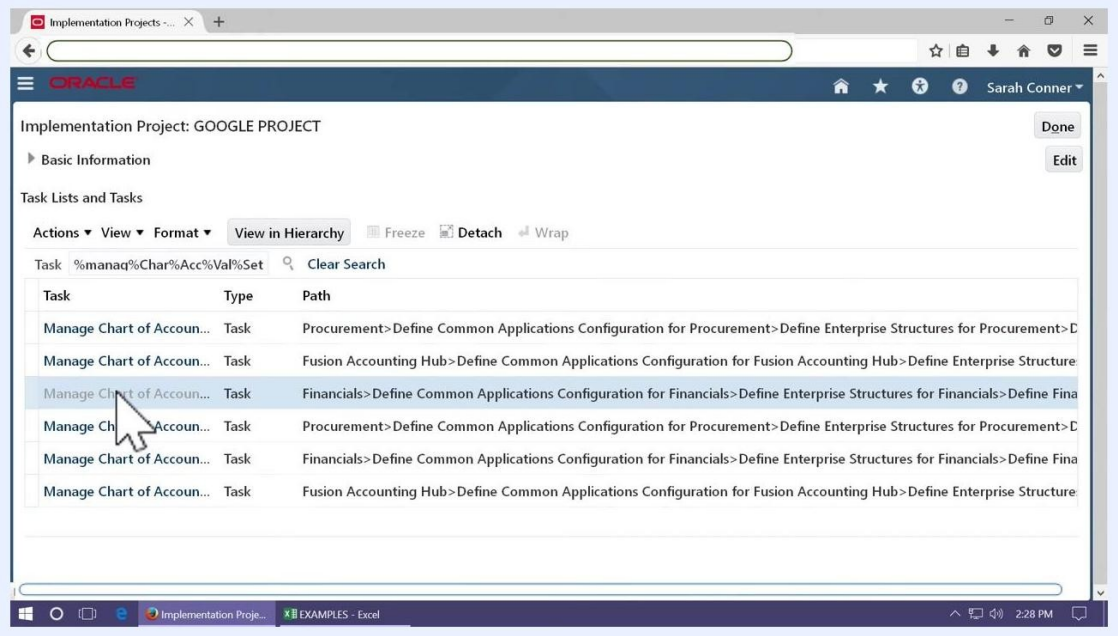
Leave all other fields at their defaults unless you have specific requirements, then click **Save and Close**.

Create the value set for the Department segment

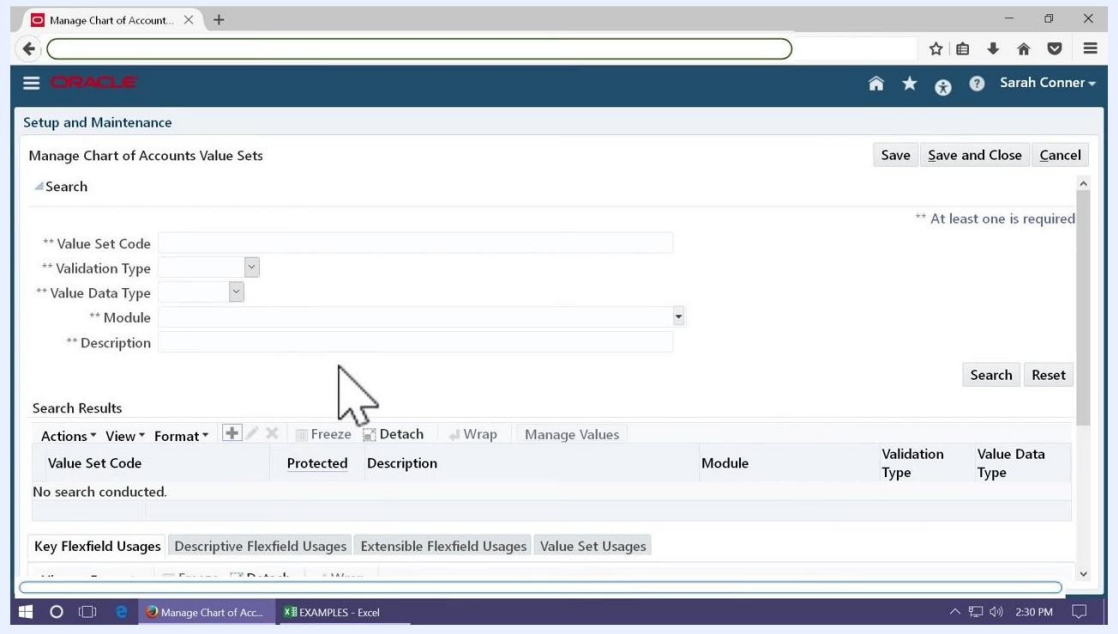
Click the plus (+) button to add a new value set and enter the following details:

- **Value Set Code**: GX_DEPARTMENT
- **Description**: GX_DEPARTMENT
- **Module**: "General Ledger"
- **Validation Type**: "Independent"
- **Value Data Type**: "Character"
- **Value Subtype**: "Text"

- **Maximum Length**: 3, since department codes are three digits



Create Value Set screen with GX_COMPANY entered in the Value Set Code field and other fields ready for input.



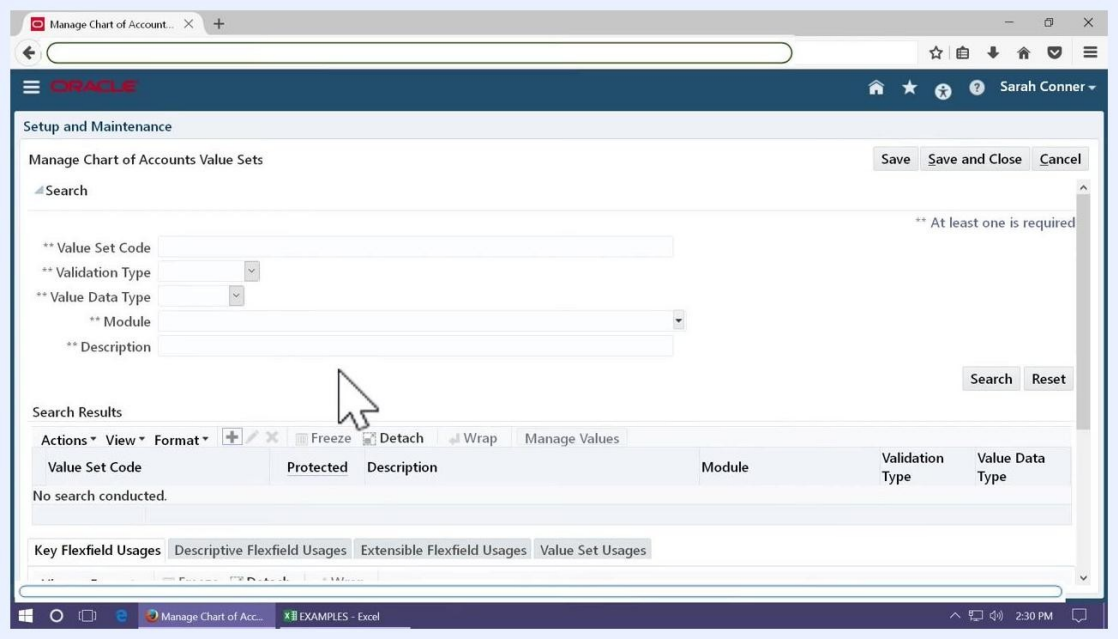
Create Value Set screen for GX_DEPARTMENT with Module set to General Ledger, Validation Type set to Independent, Value Data Type set to Character, Value Subtype set to Text, and Maximum Length set to 3.

Click **Save and Close** to save the value set.

Create the value set for the Account segment

Click the plus (+) button to add a new value set and enter the following details:

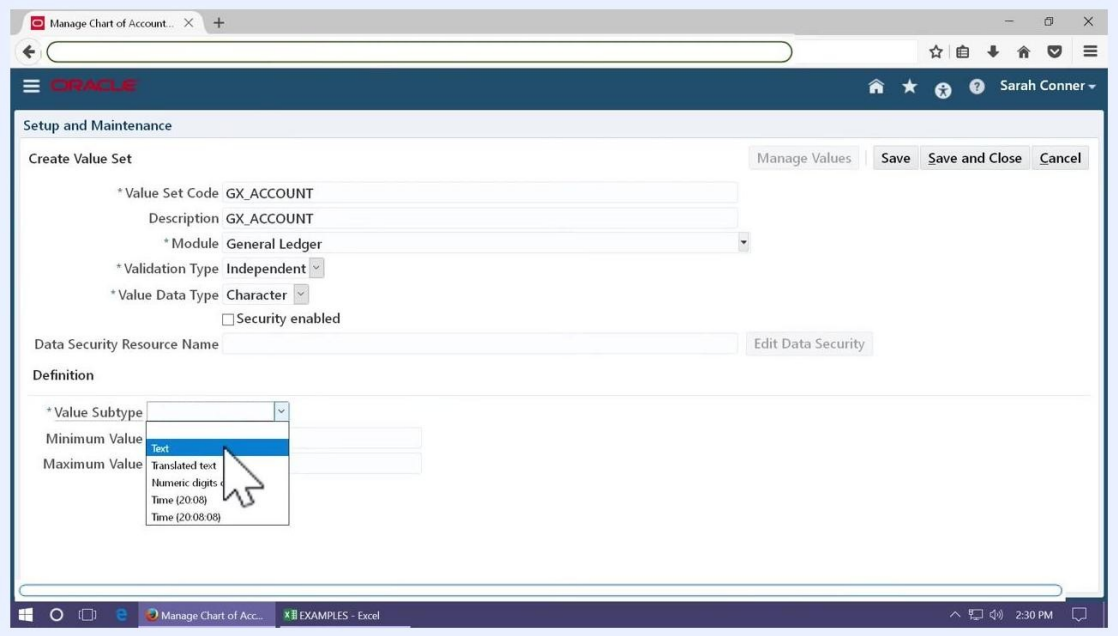
- **Value Set Code**: GX_ACCOUNT
- **Description**: GX_ACCOUNT
- **Module**: "General Ledger"
- **Validation Type**: "Independent"
- **Value Data Type**: "Character"
- **Value Subtype**: "Text"
- **Maximum Length**: 5, since account codes are five digits



Create Value Set screen for GX_COMPANY with Module set to General Ledger, Validation Type set to Independent, Value Data Type set to Character, Value Subtype set to Text, and Maximum Length set to 2.

Click **Save and Close** to save the value set.

At this point, you have created three value sets for the chart of accounts segments: Company (2 digits), Department (3 digits), and Account (5 digits). Each uses the "Independent" validation type, "Character" data type, and "Text" subtype, with the appropriate maximum length for each segment. Next, you will define the chart of accounts structure using these value sets.

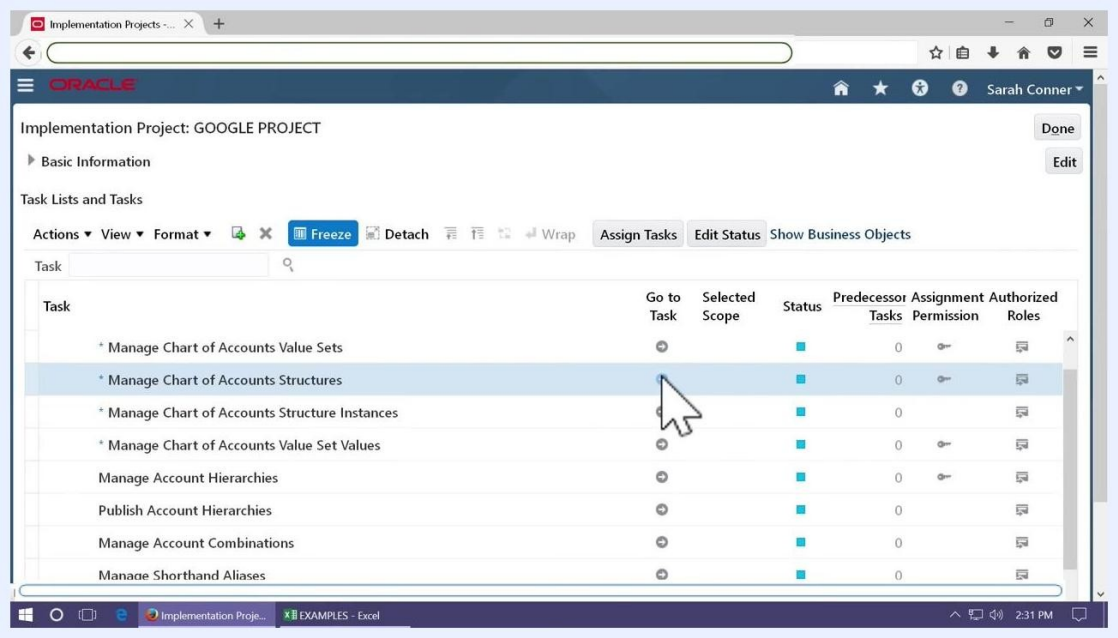


Create Value Set screen for GX_ACCOUNT with Module set to General Ledger, Validation Type set to Independent, Value Data Type set to Character, Value Subtype set to Text, and Maximum Length set to 5.

Step 2: Create the chart of accounts structure

Open the Manage Chart of Accounts Structures task

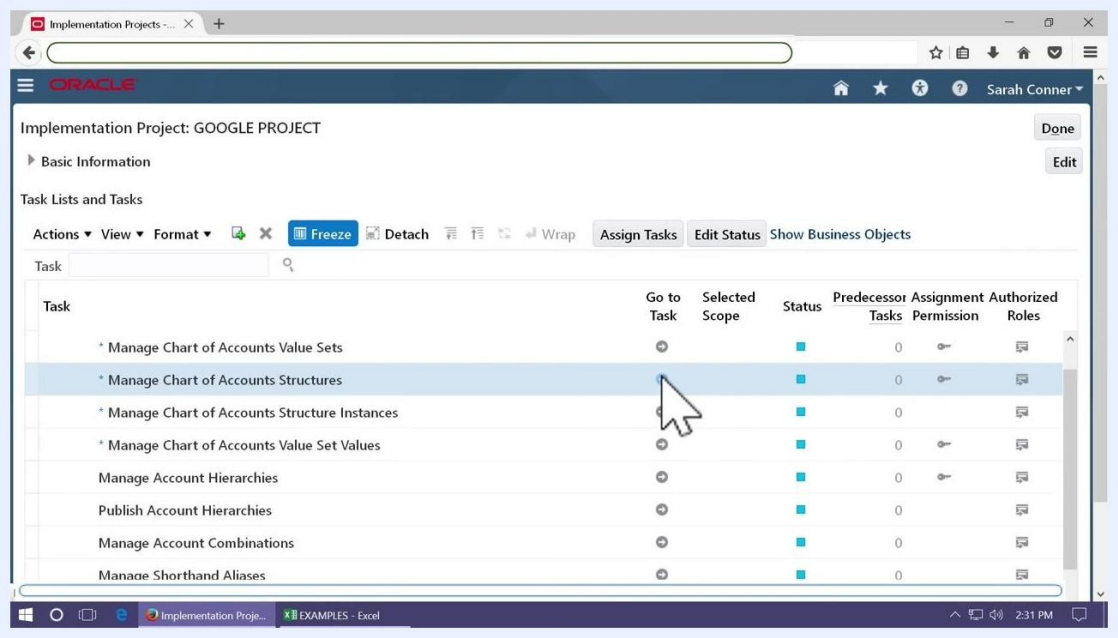
In the Implementation Project task list, locate **Manage Chart of Accounts Structures** and click the **Go to Task** icon (right arrow) next to it.



Oracle Implementation Project screen with Manage Chart of Accounts Structures highlighted and the cursor pointing to the Go to Task icon.

Search for the Accounting Flexfield

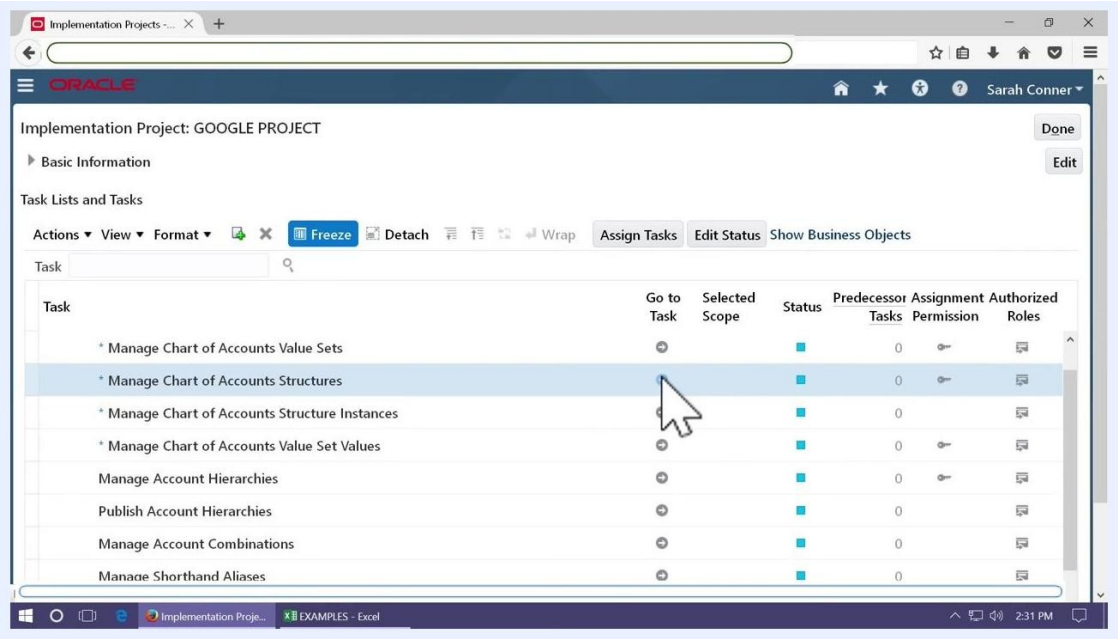
On the **Manage Chart of Accounts Structures** screen, type **General Ledger** in the **Module** field and click **Search** to display available flexfields.



Manage Chart of Accounts Structures screen with the Module field set to "general" and the search area visible.

Select the flexfield and open structure management

In the search results, select the row where Application is **General Ledger**, Key Flexfield Name is **Accounting Flexfield**, Key Flexfield Code is **GL#**, and Module is **General Ledger**. Click **Manage Structures** at the top of the results.



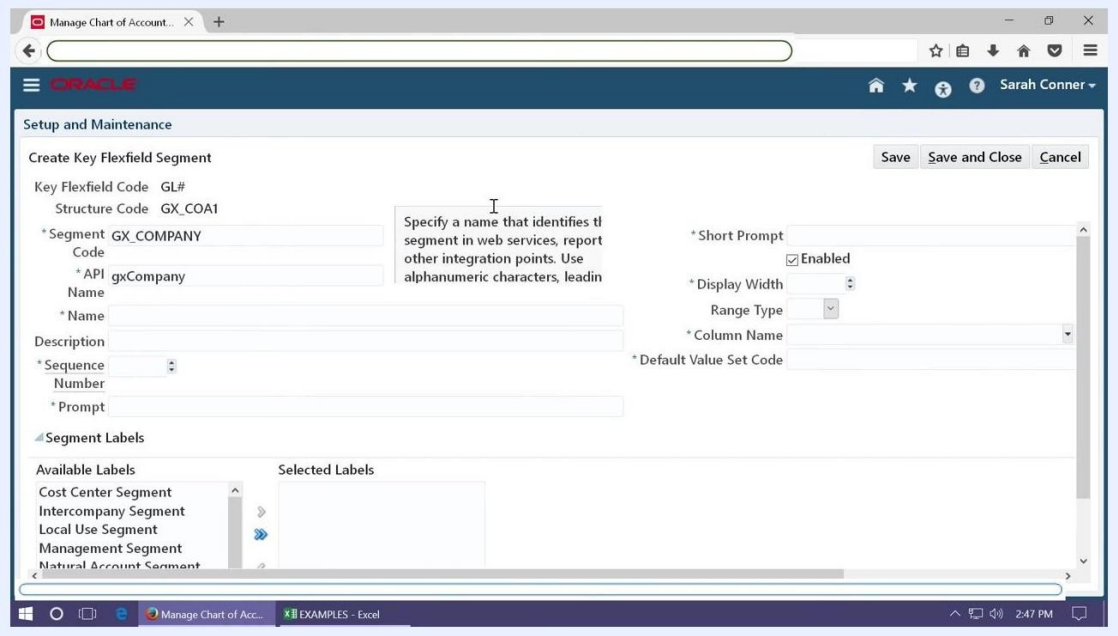
Manage Chart of Accounts Structures screen with search results and the cursor pointing to the Manage Structures button.

Create a new structure

Click the plus (+) button to add a new structure. In the **Create Key Flexfield Structure** form, enter:

- **Structure Code**: GX_COA1
- **Name**: GX_COA1

- **Description**: GX_COA1



Create Key Flexfield Structure screen with the delimiter dropdown and Save buttons visible.

Make sure the **Enabled** checkbox is checked.

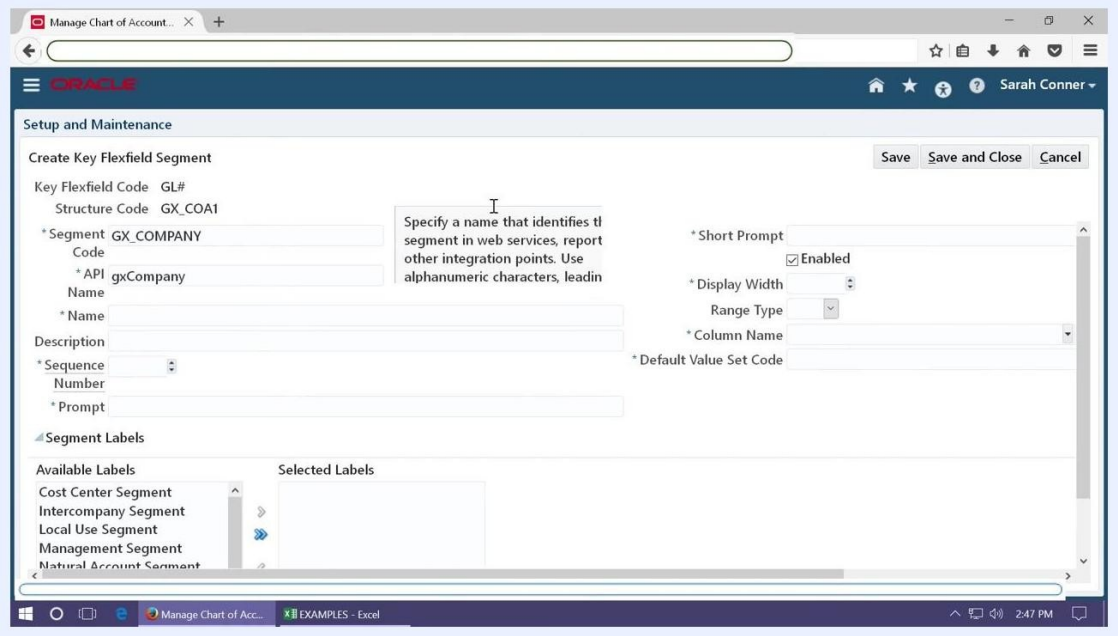
Use the **Delimiter** dropdown to select the appropriate delimiter (for example, hyphen or comma), then click **Save**.

Define the Company segment

In the **Create Key Flexfield Segment** form, enter:

- **Segment Code**: GX_COMPANY
- **API Name**: gxCompany
- **Name**: GX_COMPANY
- **Description**: GX_COMPANY
- **Sequence Number**: 1

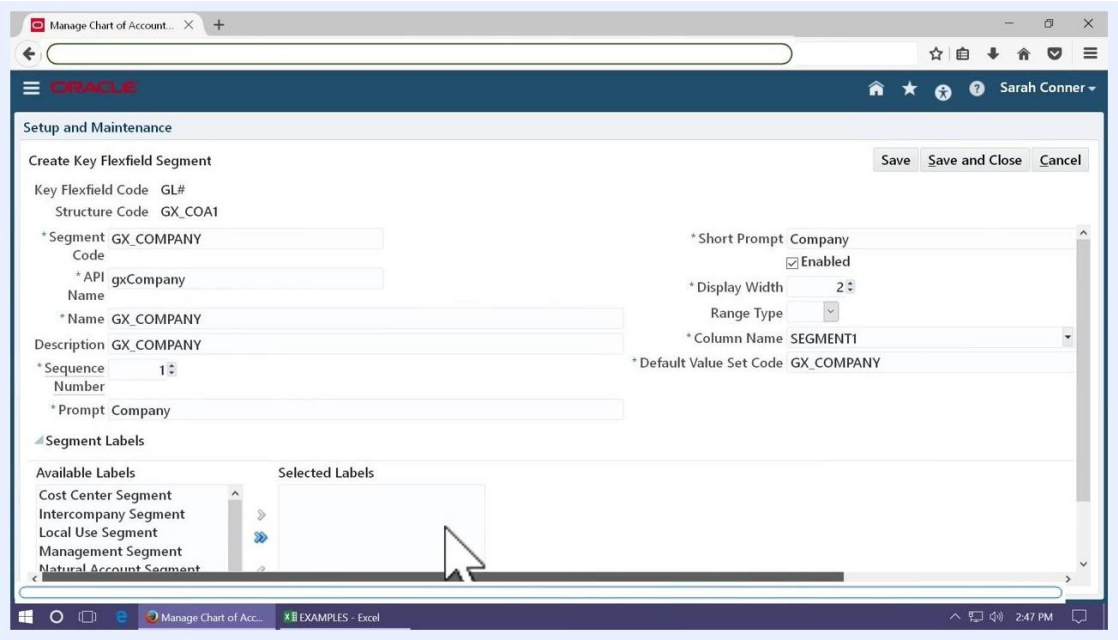
- **Prompt**: Company



Create Key Flexfield Segment screen with Segment Code GX_COMPANY, API Name gxCompany, Sequence Number 1, and Prompt Company.

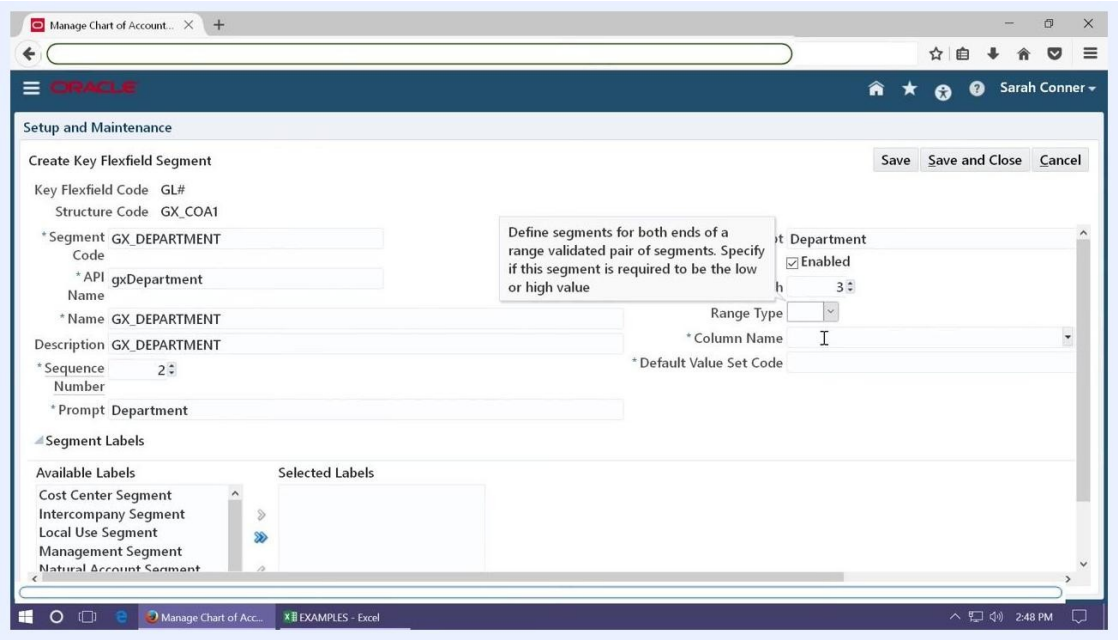
Make sure the **Enabled** checkbox is checked.

Assign the column name and value set: select **SEGMENT1** from the **Column Name** dropdown and select **GX_COMPANY** as the **Default Value Set Code**. The screen displays the segment code, API name, name, description, sequence number, and prompt you previously entered. The **Segment Labels** section is visible but not yet populated.



Create Key Flexfield Segment screen with SEGMENT1 selected as Column Name and GX_COMPANY as Default Value Set Code.

In the **Available Labels** list, select **Primary Balancing Segment** and move it to the **Selected Labels** list to flag this segment as the primary balancing segment (equivalent to a flexfield qualifier in Oracle R12). This step is critical for identifying the company segment in your chart of accounts structure.



Create Key Flexfield Segment screen with Primary Balancing Segment selected as the segment label.

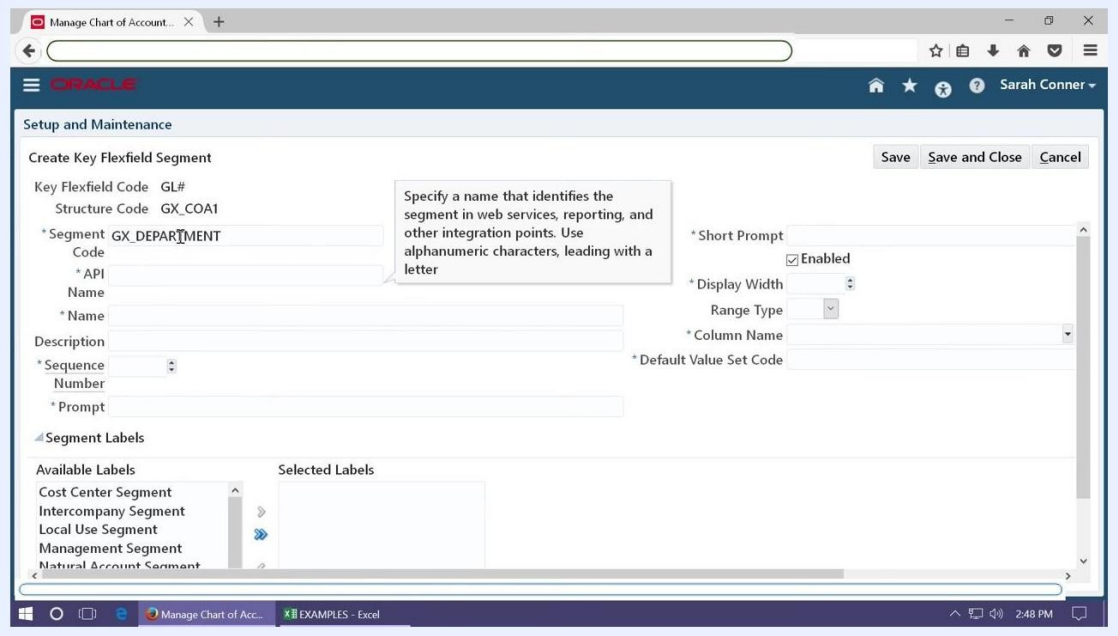
Click **Save and Close** to save the completed company segment. The system returns you to the segment list, ready for the next segment.

Define the Department segment

Click the plus (+) button to add a new segment and enter:

- **Segment Code**: GX_DEPARTMENT
- **API Name**: gxDepartment
- **Name**: GX_DEPARTMENT
- **Description**: GX_DEPARTMENT
- **Sequence Number**: 2
- **Prompt**: Department
- **Short Prompt**: Department

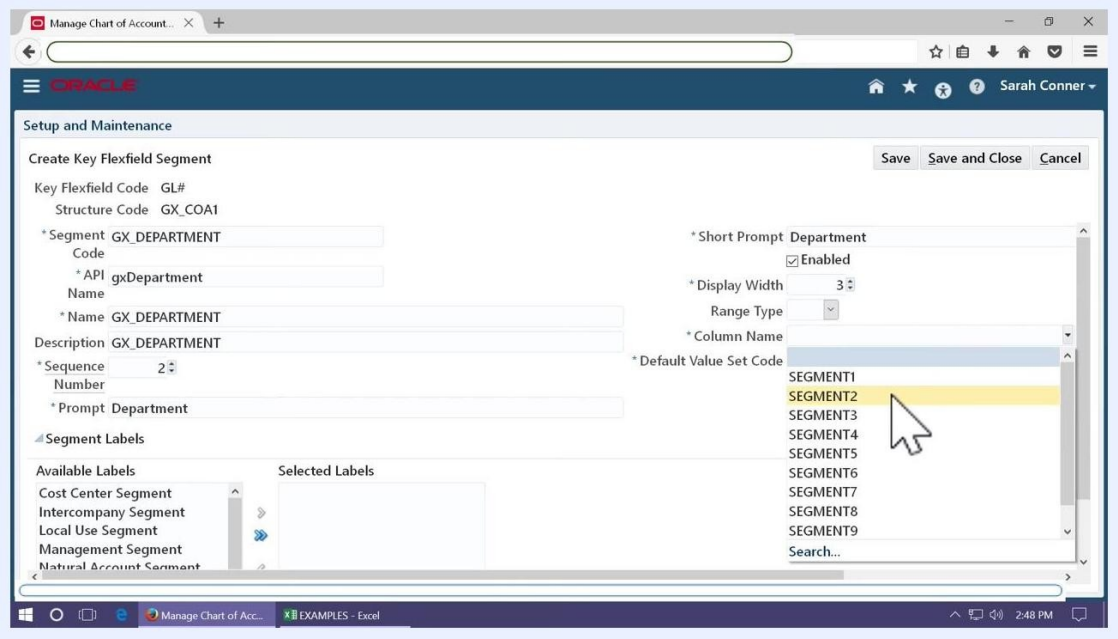
- **Display Width**: 3



Create Key Flexfield Segment screen with GX_DEPARTMENT being entered as Segment Code and a tooltip visible.

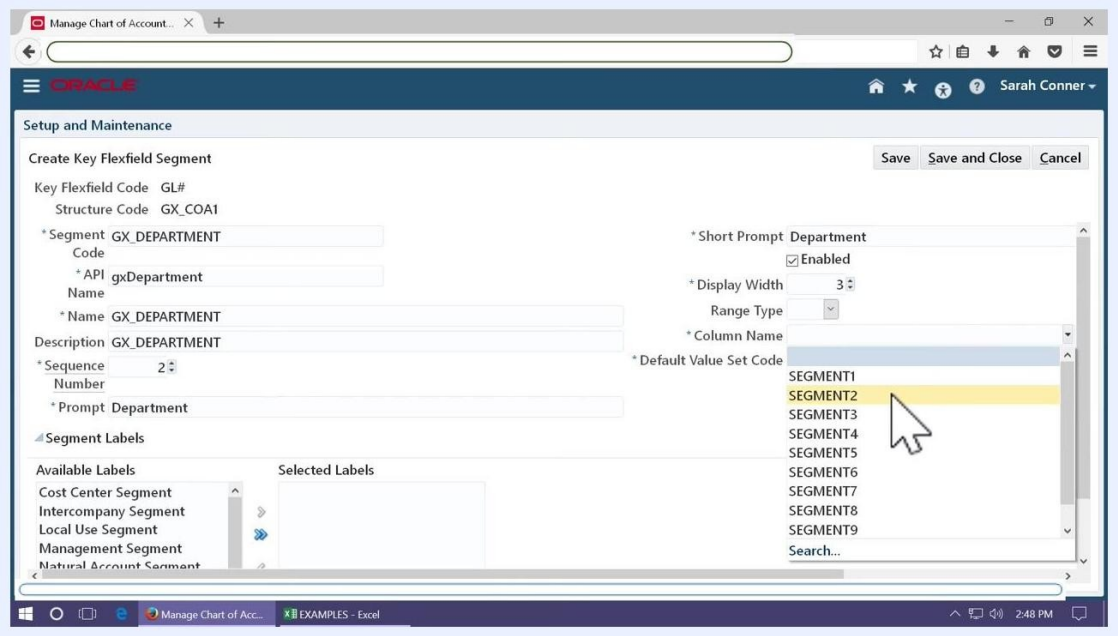
Make sure **Enabled** is checked. A tooltip may appear reminding you to use alphanumeric characters for the segment code and to specify whether the segment is required to be the low or high value.

Assign the column name and value set: select **SEGMENT2** from the **Column Name** dropdown and select **GX_DEPARTMENT** as the **Default Value Set Code**.



Create Key Flexfield Segment screen with SEGMENT2 selected as Column Name and GX_DEPARTMENT as Default Value Set Code.

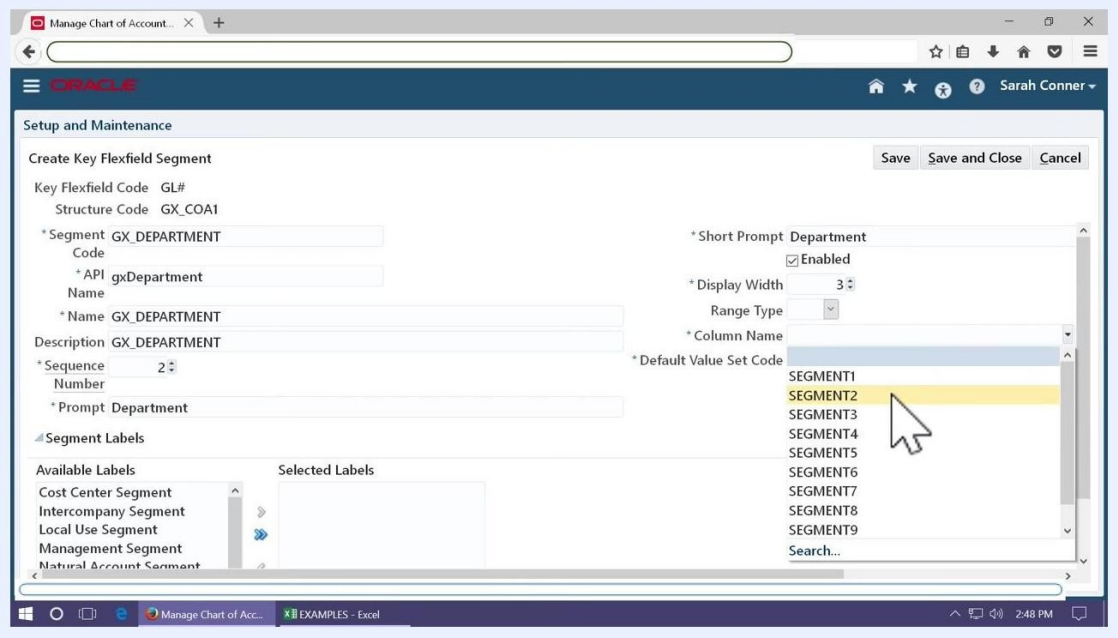
In the **Available Labels** list, select **Cost Center Segment** and move it to the **Selected Labels** list to flag this segment as the cost center.



Create Key Flexfield Segment screen with Cost Center Segment selected as the segment label.

Click **Save and Close** to save the completed department segment.

With the company and department segments configured — including their column names, value sets, and segment labels — you can continue this process for any additional segments required by your organization's chart of accounts design.



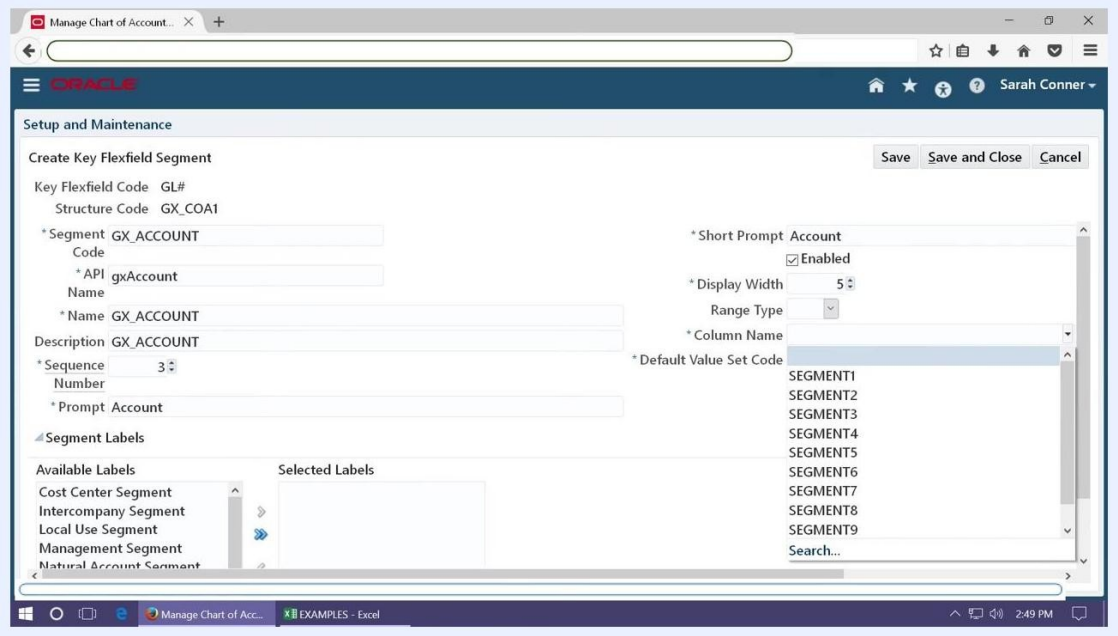
Create Key Flexfield Segment screen with the Save and Close button highlighted after the Cost Center Segment label is assigned.

Define the Account segment

In the **Create Key Flexfield Segment** form, enter:

- **Segment Code**: GX_ACCOUNT
- **API Name**: gxAccount
- **Name**: GX_ACCOUNT
- **Description**: GX_ACCOUNT
- **Sequence Number**: 3
- **Prompt**: Account
- **Short Prompt**: Account

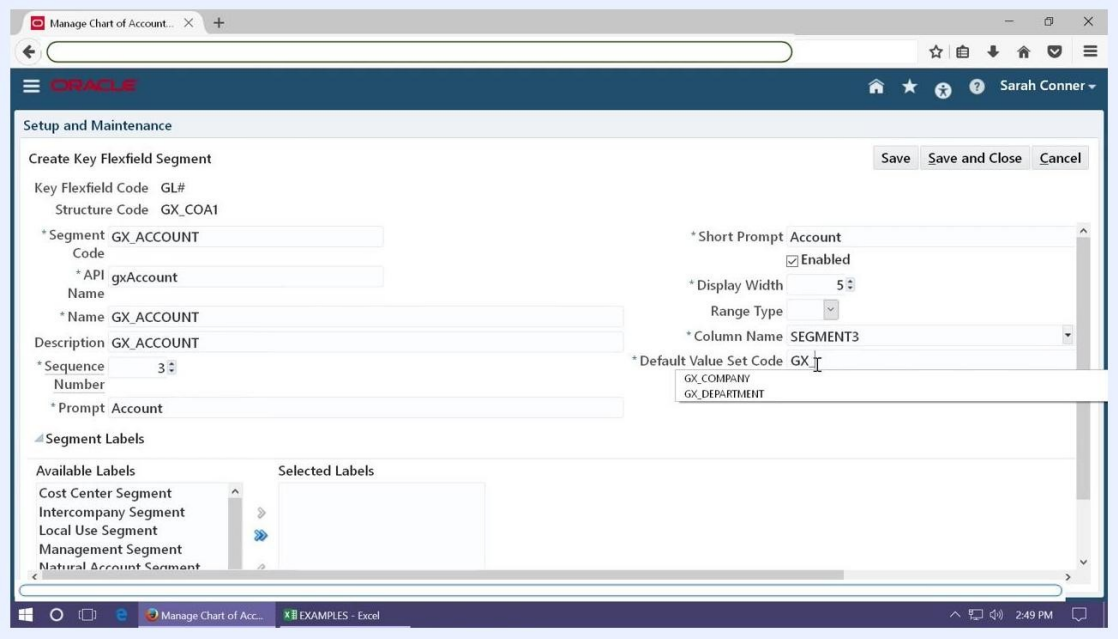
- **Display Width**: 5



Create Key Flexfield Segment screen with GX_ACCOUNT entered as Segment Code, API Name, Name, and Description, Sequence Number 3, Prompt Account, Short Prompt Account, Enabled checked, and Display Width 5.

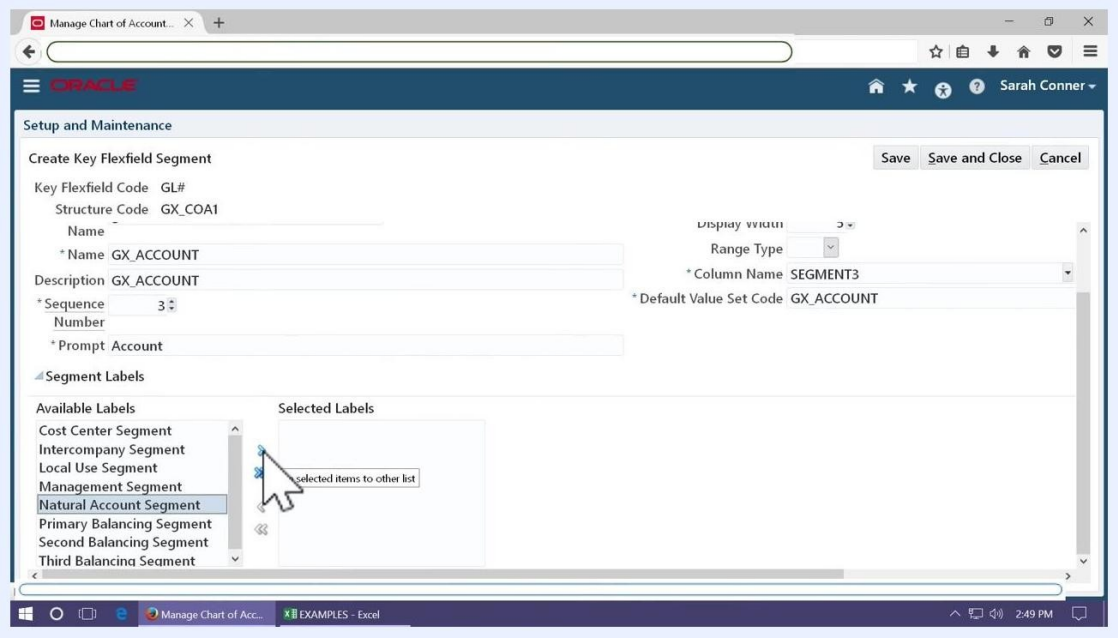
Make sure **Enabled** is checked. The form displays all entered values and required fields for the segment.

Assign the column name and value set: select **SEGMENT3** from the **Column Name** dropdown and select **GX_ACCOUNT** as the **Default Value Set Code**. Confirm the correct value set is chosen for the account segment.



Create Key Flexfield Segment screen with SEGMENT3 selected as Column Name and GX_ACCOUNT as Default Value Set Code.

In the **Available Labels** list, select **Natural Account Segment** and move it to the **Selected Labels** list to flag this segment as the natural account segment. This step is critical for identifying the account segment in your chart of accounts structure.

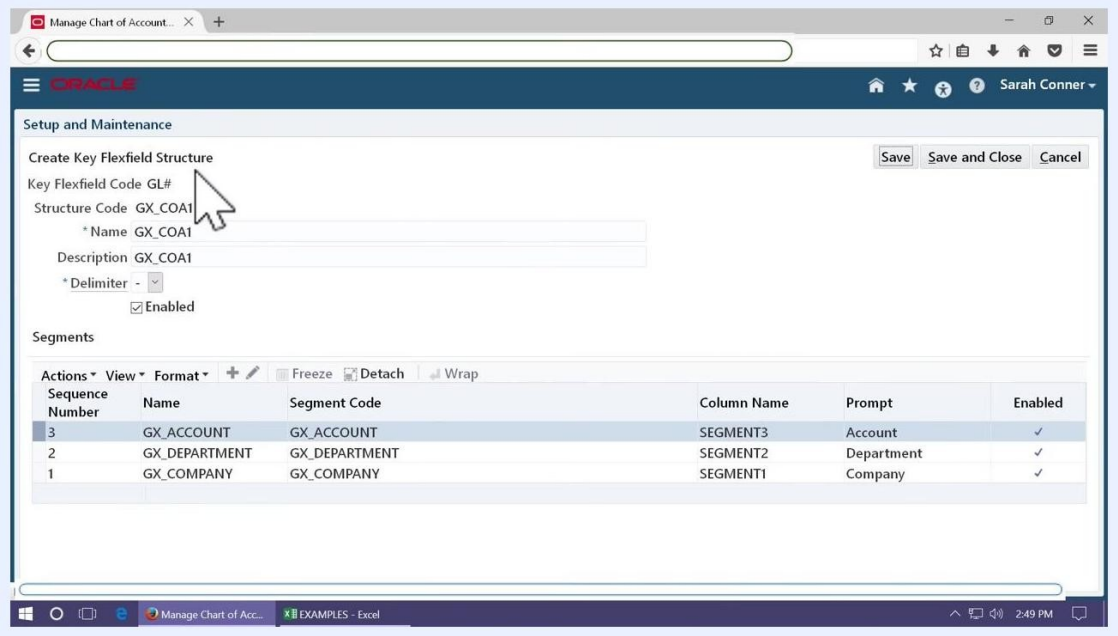


Create Key Flexfield Segment screen with Natural Account Segment selected as the segment label and being moved to Selected Labels.

Click **Save and Close** to save the completed account segment. The system returns you to the segment list, which now displays all defined segments:

- Sequence Number 1: GX_COMPANY (Company)
- Sequence Number 2: GX_DEPARTMENT (Department)

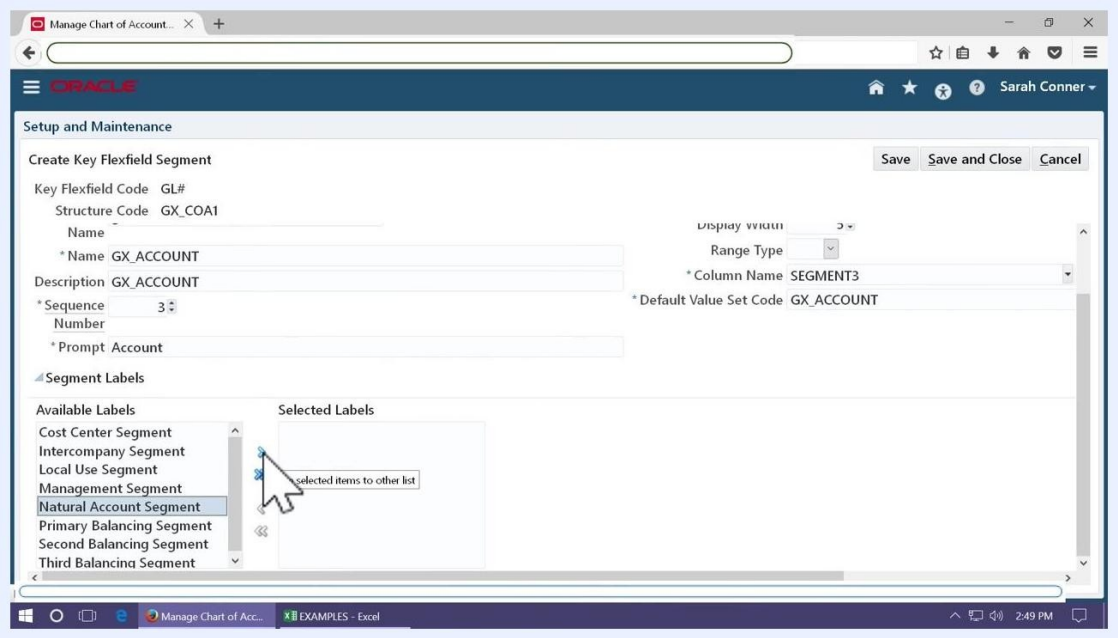
- Sequence Number 3: GX_ACCOUNT (Account)



Create Key Flexfield Structure screen showing all three segments — GX_COMPANY, GX_DEPARTMENT, and GX_ACCOUNT — with their respective column names and prompts.

Verify that the structure is saved

On the **Manage Key Flexfield Structures** screen, enter GX% in the **Structure Code** field and click **Search** to display the saved structure. Confirm that your structure appears in the search results.



Manage Key Flexfield Structures screen with GX% entered in the Structure Code field, ready to search for the saved structure.

With your chart of accounts structure created, you are ready to proceed to managing structure instances in Oracle Fusion.

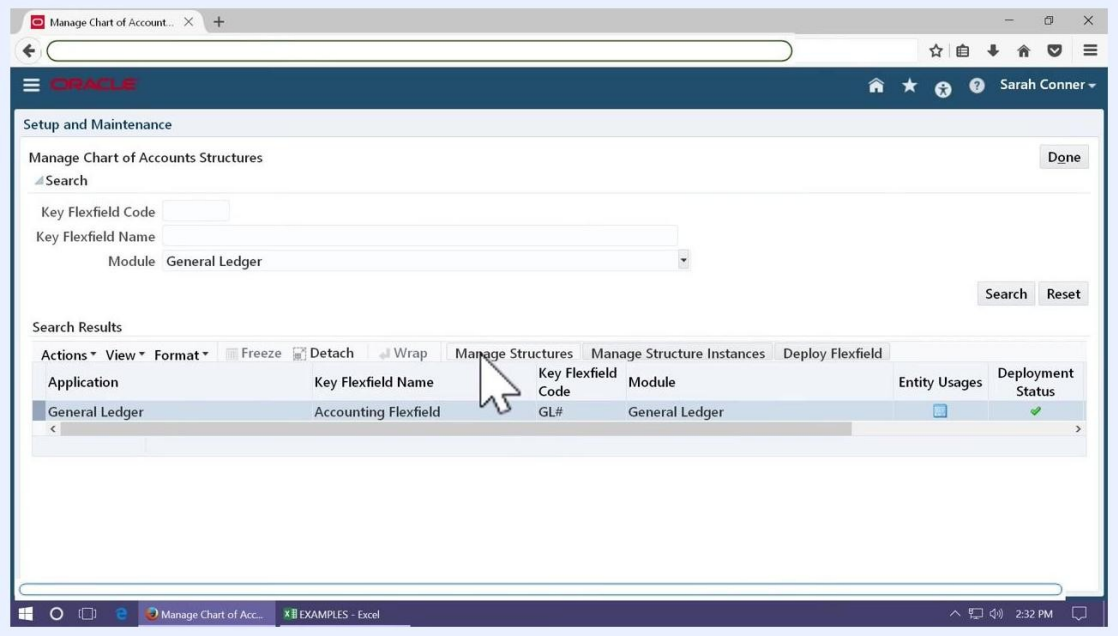
Step 3: Create a chart of accounts instance

Open Manage Structure Instances

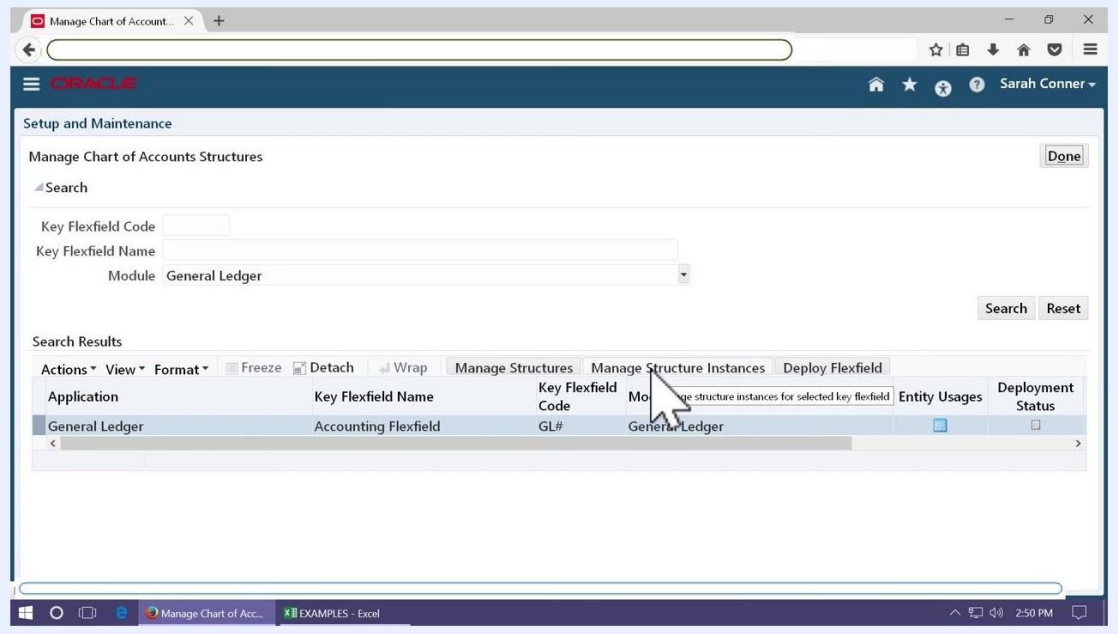
With your structure selected, click **Manage Structure Instances** to create and configure instances of your chart of accounts structure.

Open the Create Key Flexfield Structure Instance screen

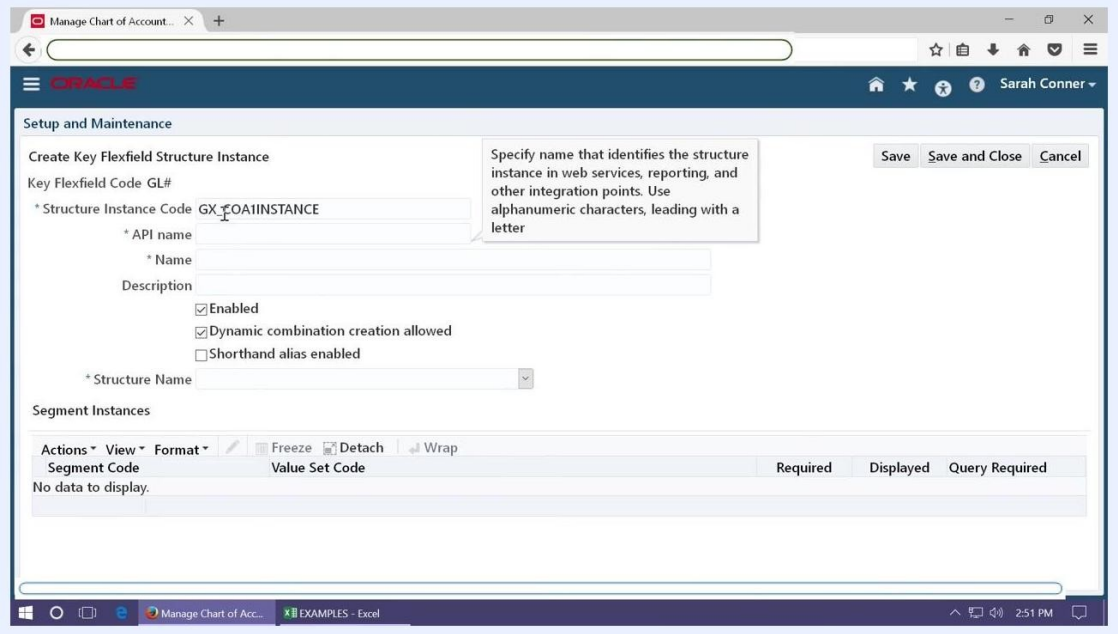
Navigate to the **Create Key Flexfield Structure Instance** screen under **Setup and Maintenance**. The screen displays fields for Key Flexfield Code (GL#), Structure Instance Code, API Name, Name, Description, checkboxes for Enabled, Dynamic combination creation allowed, and Shorthand alias enabled, along with the Structure Name dropdown and a Segment Instances table.



Create Key Flexfield Structure screen with the Structure Code, Name, and Description fields being filled in as GX_COA1.



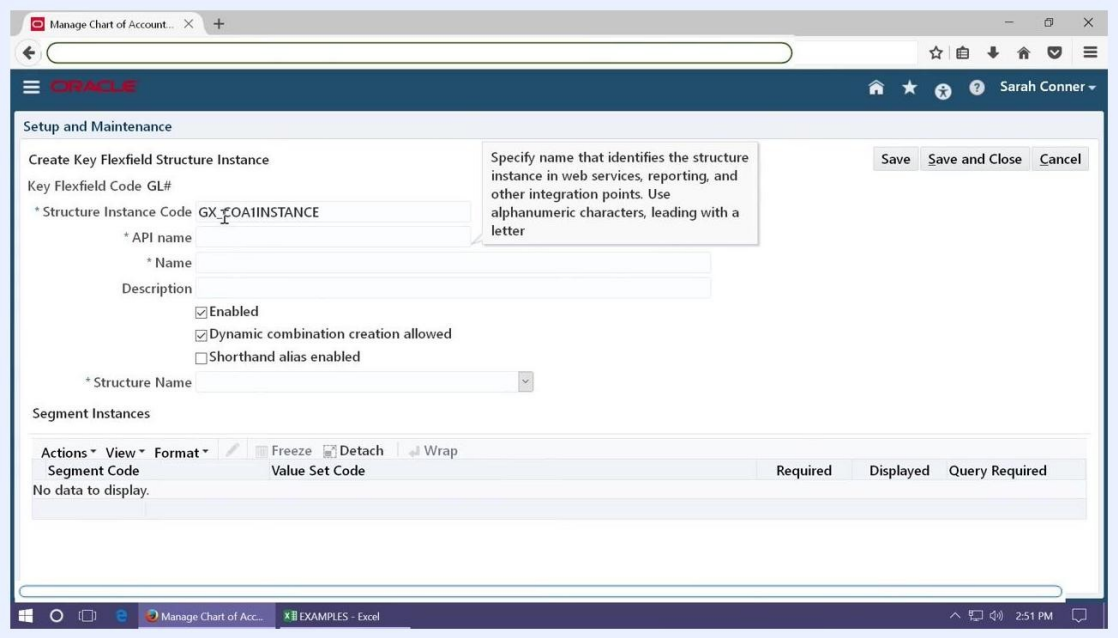
Manage Chart of Accounts Structures screen with the cursor pointing to Manage Structure Instances, showing General Ledger, Accounting Flexfield, and related columns.



Oracle Create Key Flexfield Structure Instance screen with empty fields and checkboxes for enabling options.

Enter a unique Structure Instance Code

Enter GX_COA1INSTANCE in the **Structure Instance Code** field. A tooltip may appear instructing you to use alphanumeric characters, starting with a letter.



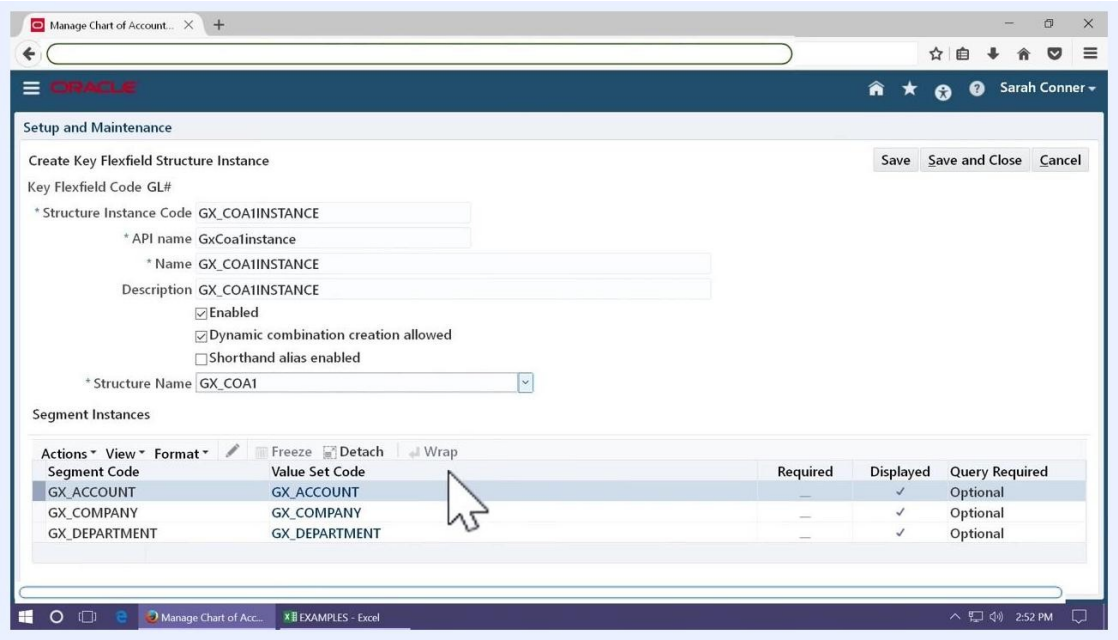
Structure Instance Code field filled with GX_COA1INSTANCE and a tooltip visible.

Fill in the remaining instance fields

Enter the following:

- **API name**: GxCoa1instance
- **Name**: GX_COA1INSTANCE
- **Description**: GX_COA1INSTANCE

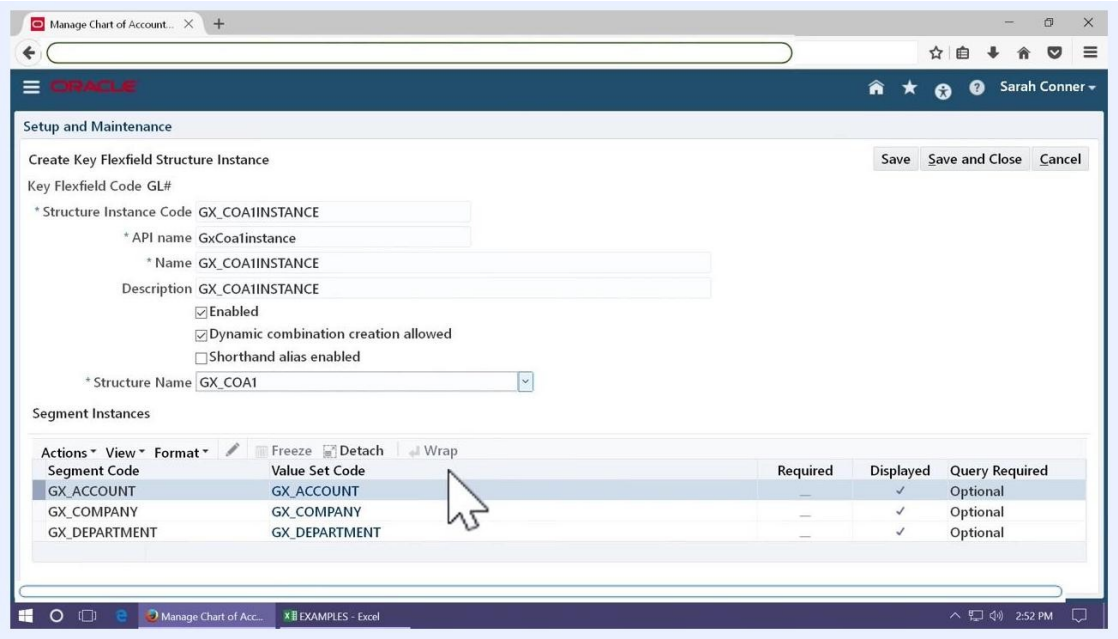
Make sure the checkboxes for Enabled, Dynamic combination creation allowed, and Shorthand alias enabled are checked, then select GX_COA1 from the **Structure Name** dropdown. The Segment Instances table displays segment codes such as GX_ACCOUNT, GX_COMPANY, and GX_DEPARTMENT, each with their corresponding value set codes.



All required fields filled in, with segment instances listed alongside their value set codes.

Configure the Account segment instance

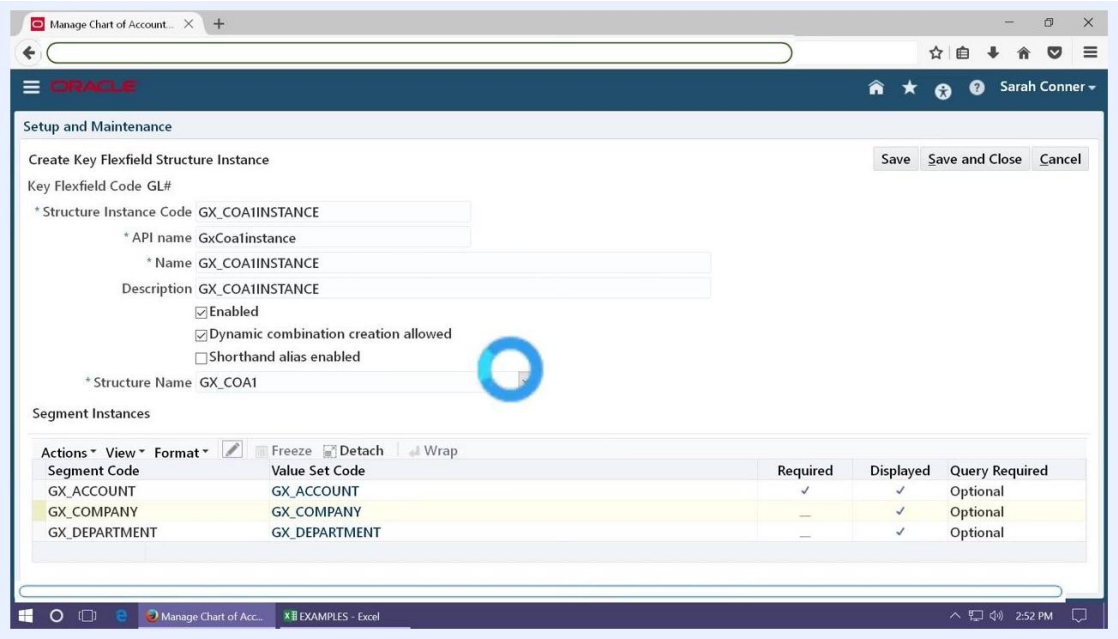
Click the GX_ACCOUNT segment row to open the **Edit Key Flexfield Segment Instance** dialog. Check the **Required** and **Displayed** boxes, set **Default Type** to "Constant" if you want a constant default value for this segment, and set **Query Required** as needed.



Edit Key Flexfield Segment Instance dialog for GX_ACCOUNT, showing options for Required, Displayed, Default Type, and Query Required.

Configure the remaining segment instances

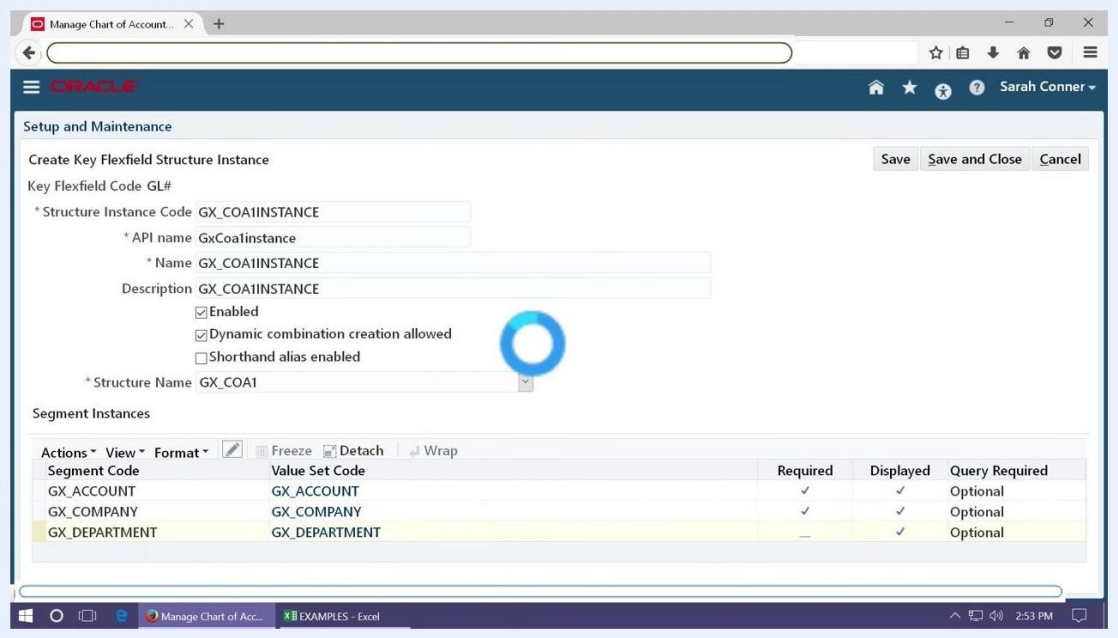
Repeat the process for GX_COMPANY and GX_DEPARTMENT: open the edit dialog for each, check **Required** if needed, configure other options as appropriate, and click **OK**. The main screen shows a loading indicator as changes are saved.



Main screen displaying a loading indicator after editing the segment settings.

Save the structure instance

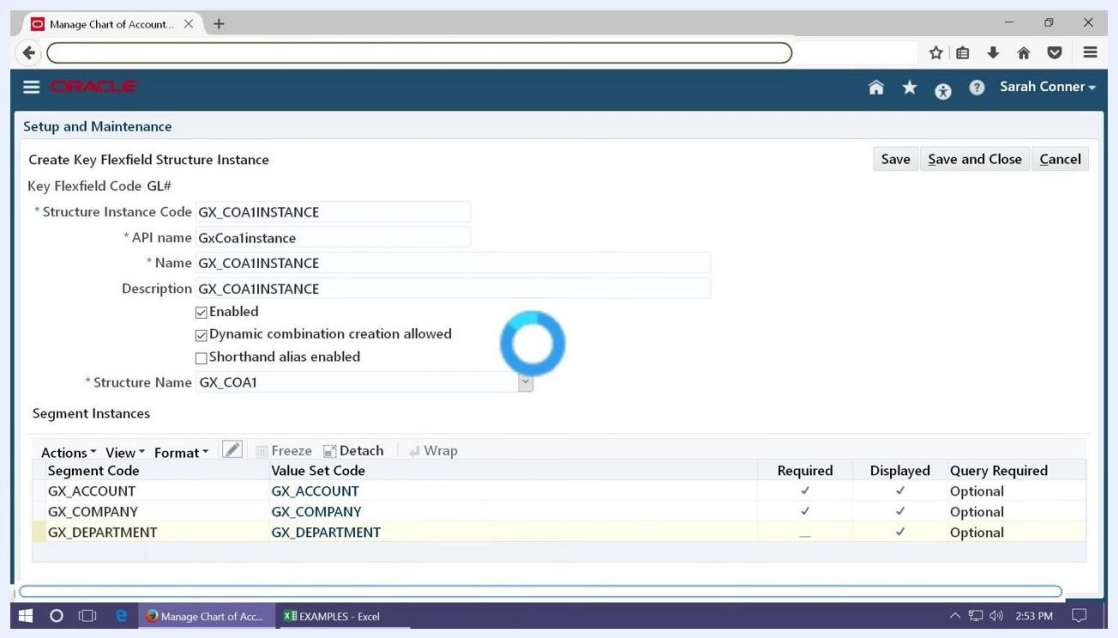
After configuring all segments, click **Save and Close**. Wait for the system to process the changes and return you to the **Manage Chart of Accounts Structures** screen.



Main screen with all segments configured and a loading indicator visible.

Verify the new structure instance

On the **Manage Chart of Accounts Structures** screen, confirm that the instance is listed under the appropriate Application, Key Flexfield Name, Key Flexfield Code, and Module.



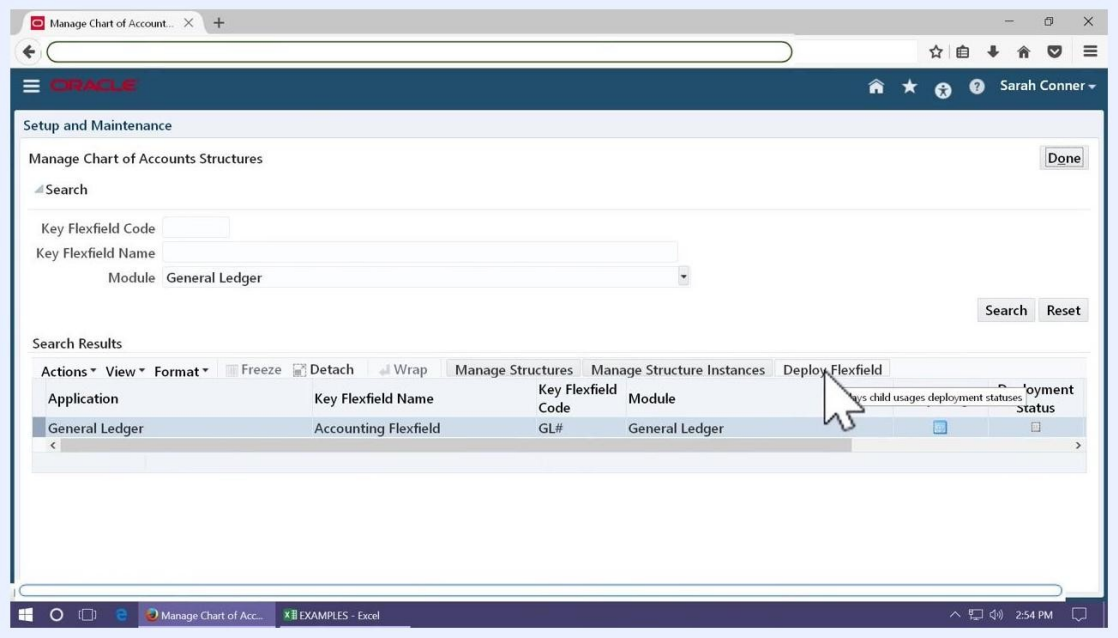
Manage Chart of Accounts Structures screen showing the new instance in the search results.

You have now created and configured a Key Flexfield Structure Instance in Oracle Fusion, with all required fields and segment settings properly set.

Step 4: Deploy the chart of accounts flexfield

Start the deployment

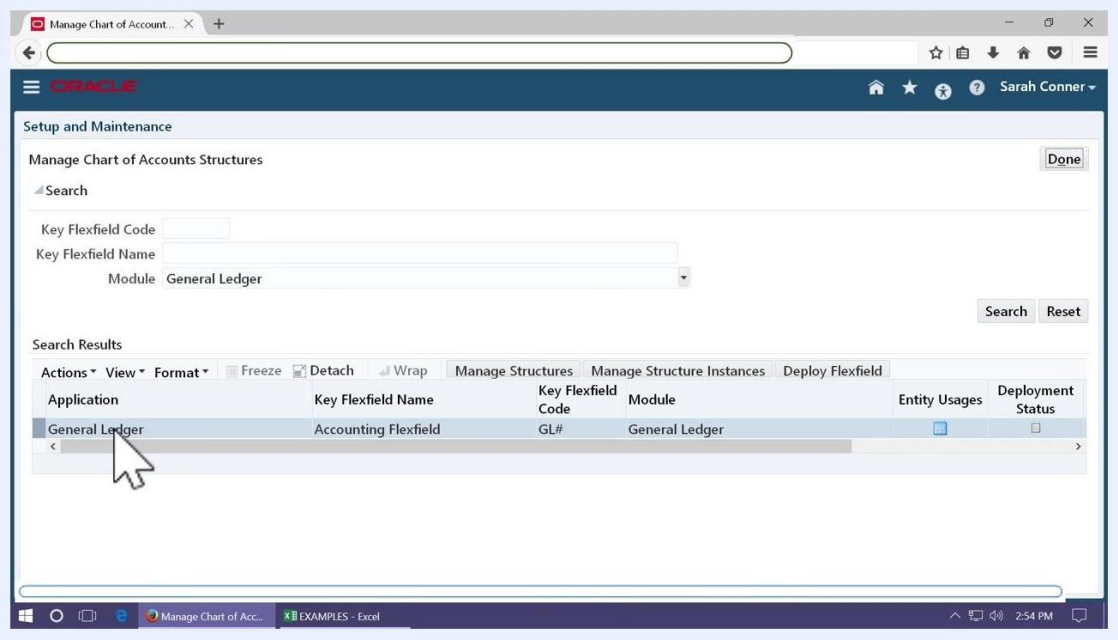
On the **Manage Chart of Accounts Structures** screen under **Setup and Maintenance**, locate the row where Application is "General Ledger", Key Flexfield Name is "Accounting Flexfield", Key Flexfield Code is "GL#", and Module is "General Ledger". Click **Deploy Flexfield** in the table header.



Cursor pointing to the Deploy Flexfield button on the Manage Chart of Accounts Structures screen, with the General Ledger row selected.

Monitor the deployment progress

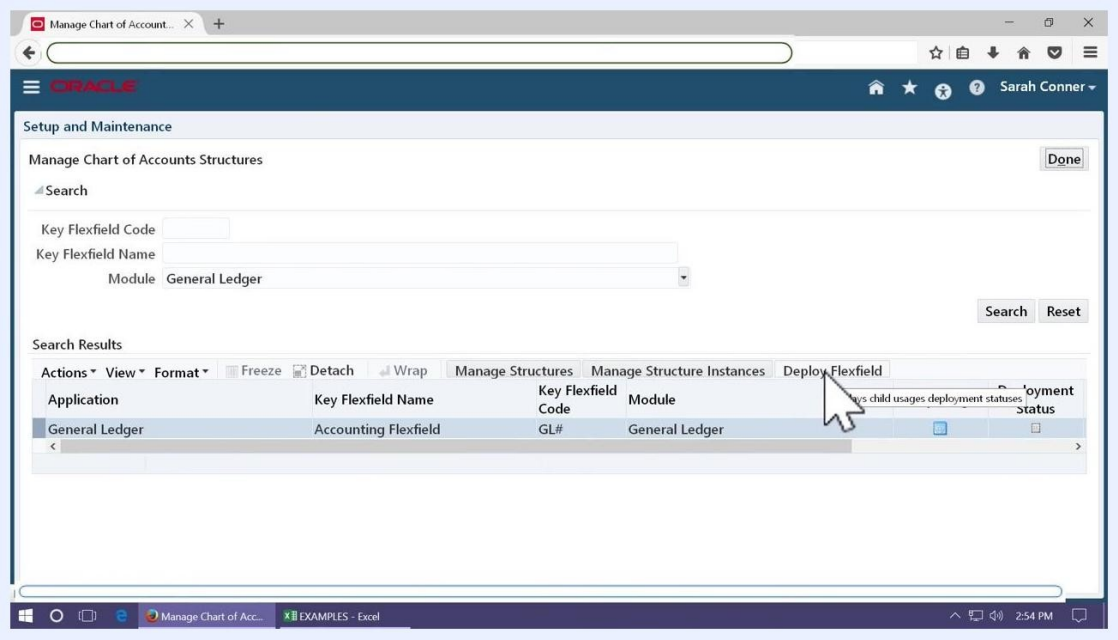
A dialog titled "GL#: Processing" appears, displaying a progress bar labeled "Deployment in progress" with a percentage indicator and "Entity Usages Processed: 1 of 29". Review the **Flexfield Metadata Validation** section for errors or warnings (for example, "0 Errors, 5 Warnings"), and wait for the deployment to reach 100%.



Deployment progress dialog showing "GL#: Processing," a progress bar, and metadata validation results.

Confirm deployment completion

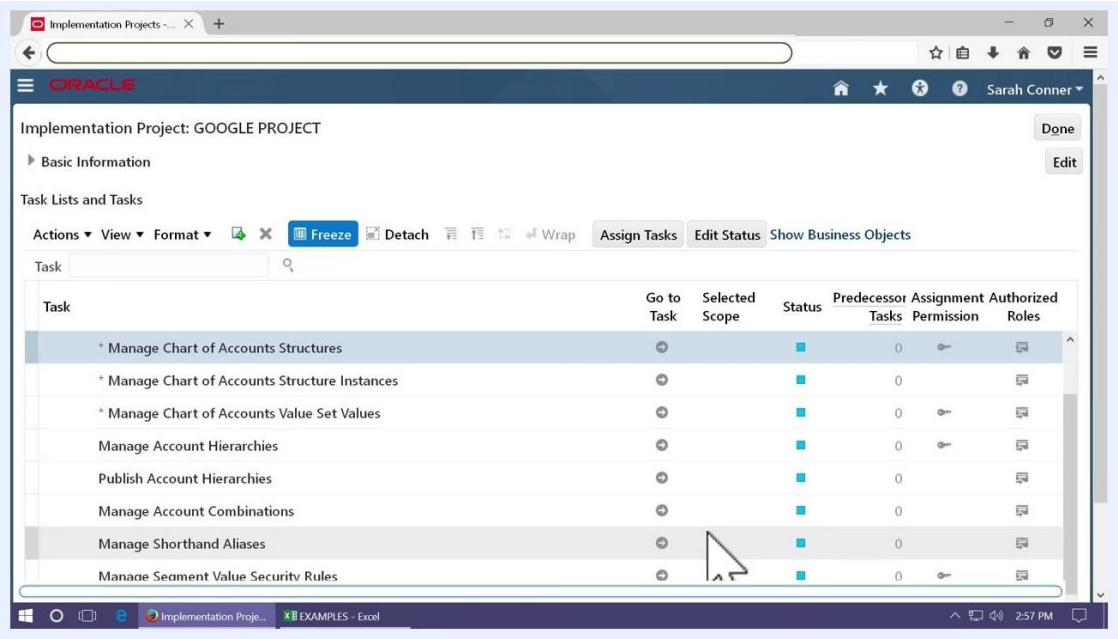
When deployment finishes, a confirmation dialog titled "GL#: Confirmation" appears, stating: "Deployment completed successfully. Start a new session of the runtime application to view changes." The progress bar shows 100% and "Entity Usages Processed: 29 of 29." Confirm there are no errors in the **Flexfield Metadata Validation** section, then click **OK** to close the dialog.



Deployment confirmation dialog showing 100% completion with no errors.

Verify the deployment status

After closing the confirmation dialog, return to the **Manage Chart of Accounts Structures** screen. In the search results, verify that the **Deployment Status** column for your flexfield row displays a green checkmark, indicating successful deployment.



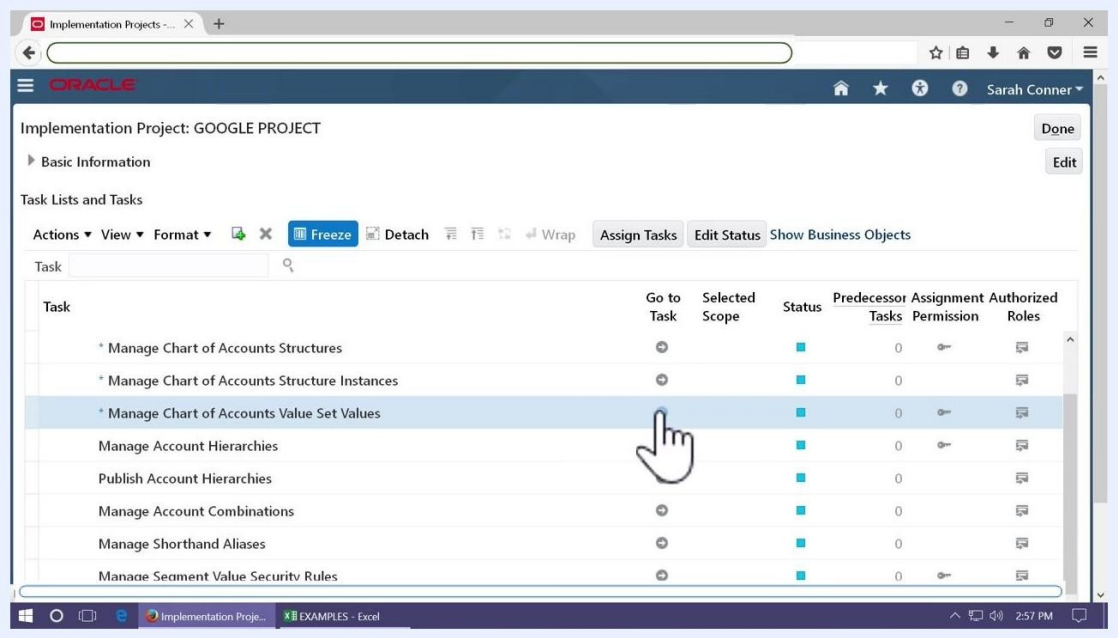
Manage Chart of Accounts Structures screen with a green checkmark in the Deployment Status column.

Step 5: Enter value set values

With your chart of accounts deployed, it is now ready for use. The final step is to enter the actual values for each segment.

Open the Manage Chart of Accounts Value Set Values task

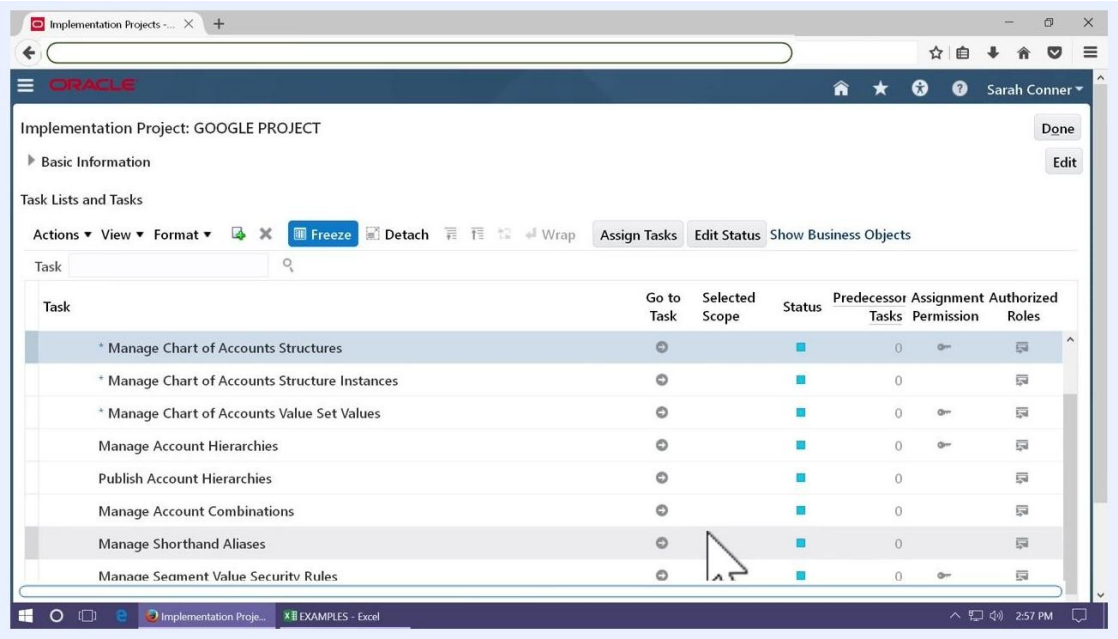
Navigate to the **Implementation Project** screen. In the **Task Lists and Tasks** section, locate **Manage Chart of Accounts Value Set Values** and click the **Go to Task** icon next to it.



Implementation Project screen with Manage Chart of Accounts Value Set Values task highlighted and the cursor pointing to it.

Search for the value set

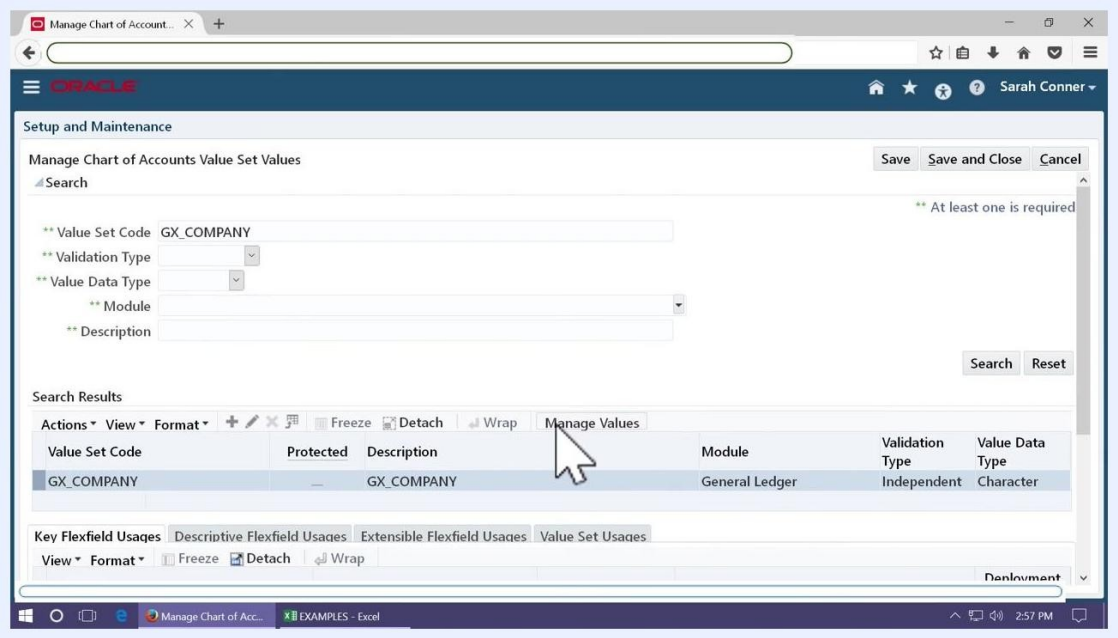
On the **Manage Chart of Accounts Value Set Values** screen, enter the desired Value Set Code in the search field (for example, "GX_COMPANY"). You can optionally enter additional criteria such as Validation Type, Value Data Type, Module, or Description, then click **Search**.



Manage Chart of Accounts Value Set Values screen with GX_COMPANY entered in the Value Set Code field and search results displayed.

Open value management for the selected value set

In the search results, select the row for the desired value set code (for example, "GX_COMPANY") and click **Manage Values** above the results table to proceed to value entry and management.



Cursor pointing to the Manage Values button for the GX_COMPANY value set.

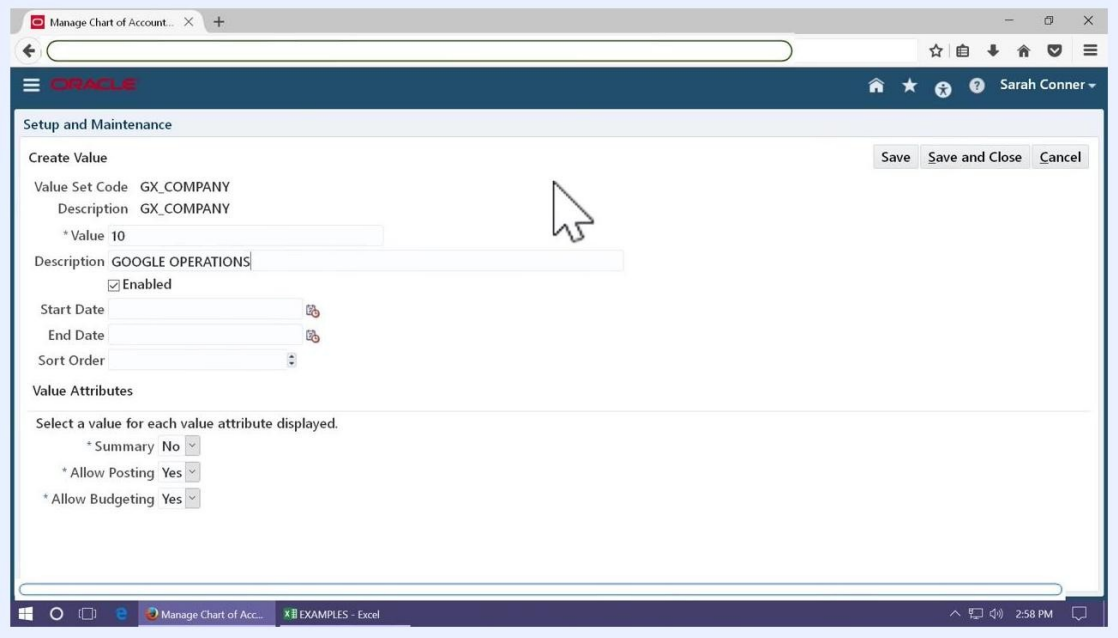
With the flexfield deployed and value management open, you are ready to enter values for each segment as required by your implementation.

Create a new value

On the **Manage Chart of Accounts Value Set Values** screen, begin creating a new value for the value set code "GX_COMPANY". In the **Create Value** section, enter:

- **Value Set Code**: GX_COMPANY (pre-filled)
- **Description**: GX_COMPANY (pre-filled)
- **Value**: 10
- **Description**: GOOGLE OPERATIONS
- **Enabled**: Checked
- **Start Date**: Leave blank unless a specific start date is required
- **End Date**: Leave blank unless a specific end date is required

- **Sort Order**: Leave blank unless a specific order is needed



Create Value screen for GX_COMPANY with Value 10 and Description GOOGLE OPERATIONS, Enabled checked, and value attributes set.

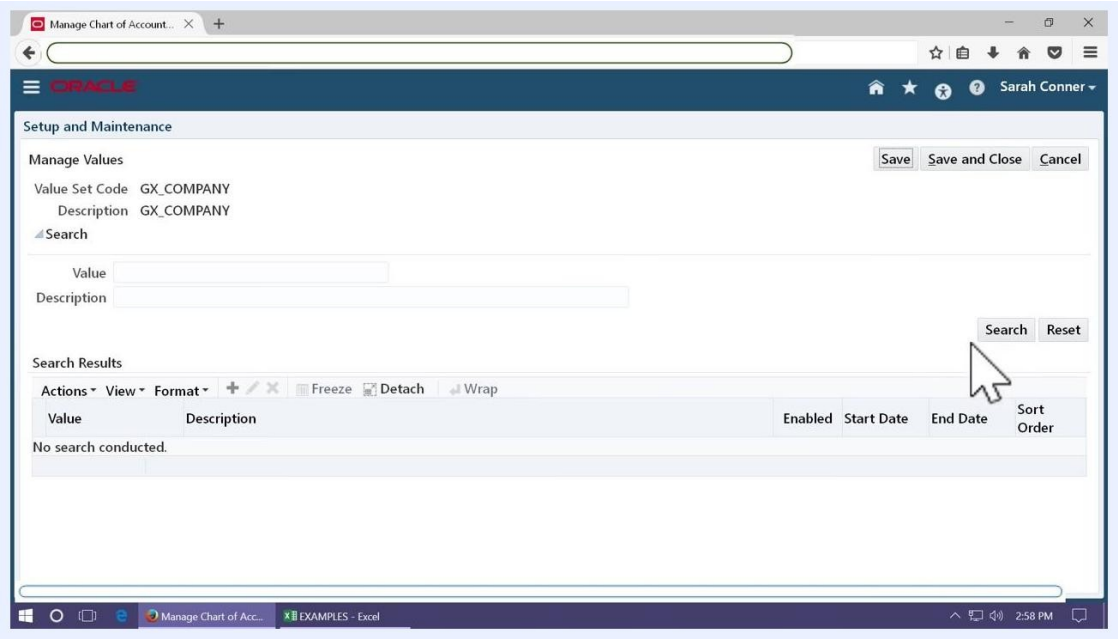
Under **Value Attributes**, set:

- **Summary**: No
- **Allow Posting**: Yes
- **Allow Budgeting**: Yes

Review all entered information for accuracy.

Search for the entered value

After saving the new value, return to the **Manage Values** screen for the value set "GX_COMPANY". In the **Search** section, leave the **Value** and **Description** fields blank to display all values, or enter specific criteria if needed, then click **Search**.



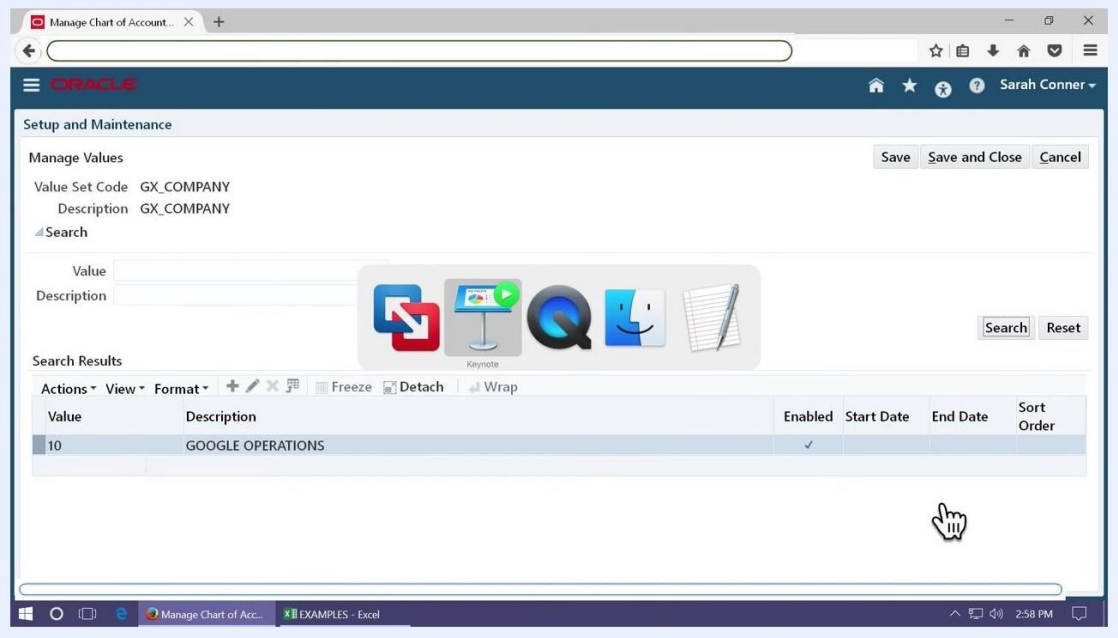
Manage Values screen for GX_COMPANY with the cursor pointing to the Search button, ready to display entered values.

Verify the value appears in the results

In the **Search Results** table, confirm that the value you entered appears:

- **Value**: 10
- **Description**: GOOGLE OPERATIONS
- **Enabled**: Checked

- **Start Date, End Date, Sort Order**: As entered, or blank if not specified



Search Results table showing Value 10, Description GOOGLE OPERATIONS, and Enabled checked for GX_COMPANY.

Ensure the value is correctly listed and enabled for use.

What's next

Repeat the value entry process for the remaining segments — Department and Account — using the same **Manage Chart of Accounts Value Set Values** task. Once all segment values are entered and enabled, your chart of accounts in Oracle Fusion is fully configured and ready for use in creating account combinations across your organization.