Slide 1

Slide notes: We can use a Chart of Accounts in IES that does not rest on the IES Chart structure. But when we use the internal structure, then the 1st primary segment in any Ledger series is that of the Department. 'Department' is a term that we have standardized on, and it is widely used for Report Writing. The Department is really a structural Business Unit, and we can apply it in a manner as will suit our local needs.

Slide 2

Slide notes: There are various ways in which the Department segment can be applied. It can even be a straight forward sequential number in a defined range, without any sub elements. For example, if our Department is defined to be in the range of 100 to 999, then each available slot in this series can be a Department with a different Name, and without having to use all the available slots.

Slide 3

Slide notes: Then again, the Department segment, which allows both alphas and numbers, may be structured with sub elements, as shown in this example of a Palm Oil Plantation. Here we have the Department segment being 8 digits, and with digit 1 being the Ledger Series, digit 2 the Ownership, digit 3 the Office, etc. The Department segment is a requirement in the Account Code, and can be applied in the best way to suit the local requirements for the Chart of Accounts.