

# North Dakota State University

## Policy Manual

---

### SECTION 500 GENERAL LEDGER

SOURCE: NDSU President

NDSU will use the State of North Dakota's Oracle/PeopleSoft finance system as its official accounting system. Oracle/PeopleSoft's general ledger represents the official centerpiece of NDSU's financial records. All entries to Oracle/PeopleSoft shall be accurately recorded and the general ledger must be maintained in accordance with generally accepted accounting principles. The NDSU Accounting Office shall maintain the general ledger chart of accounts (i.e., funds, departments, accounts, program numbers) to generate necessary financial information for the divisions, colleges, and departments comprising NDSU.

---

#### HISTORY:

New	February 26, 2001
Amended	October 2007
Housekeeping	October 10, 2012