Journal entires: Ledger

According to the Polish Accounting law, each event which occurred in a reporting period must be registered in accounting books of that period in from of a journal entry.

A journal entry is understood as an entry made on the basis of accounting record.

Each journal entry should include:

- Business transaction date
- Specified type and number of accounting record being the basis of the entry as well as the date of entry if it is different from the transaction date
- Intelligible text, short description or code of transaction description
- Amount and date of entry
- Specified accounts to which it refers
- The list of journal entries in ledgers is available from the level of *Accounting,* upon clicking [**Ledger**].
- List of journal entries

The list contains <<standard buttons>> and, additionally:

- [**Delete**] – used for deleting an unconfirmed journal entry or for generating a contra entry to a confirmed journal entry
- [**Confirm**] – used for confirming unconfirmed journal entries and for moving them to the general ledger A user has a possibility of confirming journal entries in a single butch, but first it is necessary to sort them by posting date. Before confirming a journal entry, the system displays a question which requires confirmation of the operation. The system does not allow to confirm a journal entry, if there are journal entries with earlier date.
- [**Renumber**] – used for getting a correct numeration of

journal entries in case gaps in numeration occur, e.g. as a result of deleting an unconfirmed document

- [**Source Document**] – used for displaying a preview of a document from which a journal entry was created
- [**Close Ledger**] – used for collective closing of ledgers. The button is available, if on the [accounting period](#) form, the parameter *Ledger closing* is checked. Detailed description of the functionality can be found in article [Closing ledgers](#).
- [**Check Cost Allocations**] – used for reporting non conformances of journal entries. The button is available, if in menu *Configuration → Accounting,* in section *General Parameters,* the parameter *Control cost allocation i*s checked. Detailed description of cost allocation control can be found in category [Cost allocation control](#).

In the window of journal entries in a ledger, there is *Current Accounting Period* field (field cannot be edited). The status of accounting period is provided in brackets – *Closed* or *Open*

If the current accounting period or partial period is closed, the field *JE Closing Date* contains the date of closing (initial or final). It determines the possibility of performing operations on journal entires by operators not entitled to close accounting periods.

If a company uses the functionality of closing ledgers and, in the filter, a user indicates a particular ledger, additional fields appear on the list: *Ledger Closing Date, Ledger Preliminary Closing Date,* which inform until when entering and modification of entries is blocked.

Detailed description of the functionality of closing accounting periods/partial periods/ledgers can be found in articles [Closing accounting period](#) and [Closing ledgers](#).

Journal entries in a ledger, which are not confirmed, are

displayed in green and their number contains a prefix defined in system configuration (*System → Configuration → Accounting → parameter Prefix of unconfirmed document symbol* in section *General Parameters*). By default, it is letter B. Confirmed journal entries are displayed in black. They cannot be modified or deleted; it is only possible to generate contra entries for them. Reversed entries and confirmed contra entries are displayed in red.

The list of journal entries is composed of the following columns:

- **Number in General Ledger**
- **Number in Ledger** — column available if on the form of a ledger, the parameter *Numbering only in ledger* is unchecked.
- **Document Number** — reference number of a document and if such number is missing — system number of the given document.
- **Posting date**
- **Description**
- **Amount Dr**
- **Amount Cr**
- **Entry** — Takes one of the following values:
    - *Scheme* — journal entry created as a result of a document posting
    - *Manual* — journal entry added manually
    - *Automatic* — journal entry generated automatically, e.g. contra entry or compensating single-sided entry.
    - *Import* — journal entry imported to the system
    - *Modification* (e.g. *Scheme/Modification*) — additional tagging after modification of a journal entry

and columns hidden by default:

- **JE Number**

- **Document System Number** – number from the field *Document number* of a journal entry
- **Status**
- **Currency** – system currency of a company
- **Owner** – owner of a journal entry

Filtering areas available on the list:

Section *Accounting Period*

This section allows for selecting an accounting period for which journal entries should be displayed. If an accounting period is divided into partial periods, it is possible to check the parameter *Partial period* and select an appropriate period from the list.

Section *Posting date*

This section allows for filtering journal entries by periods: *Day, Month, Year, Range of Dates, Previous Month* and *Current Month.* The range of dates allows for selecting a specific time interval.

Section *General*

This section allows for filtering journal entries by:

- **Status** – the following values are available in this field: *All, Unconfirmed, Confirmed and Reversed*
- **Ledger** – allows for indicating a ledger from the list of ledgers assigned to a given accounting period

Note
Opening balance documents create single-sided entries which are registered in a special predefined journal symbolized with *OB* and named *Opening Balance.* These single-sided entries are not included on the list of journal entries available from the level of *Accounting → Ledger.*
Detailed description of functioning of the filters can be found in category <<Searching and filtering data>>>

Hint
The following rule applies for journal entries on which a ledger or an account not available for a given user is indicated.

- If a journal entry is registered in a ledger a user does not have access to – the entry is not displayed
- If a journal entry includes posting to account a user does not have access to – the entry is displayed, but it is neither possible to edit nor delete it

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Numbering of journal entries

Numbering of journal entries

Before adding the first journal entry in a given accounting period, it is possible to specify the method of numbering journal entries numeration from the level of accounting period form (*Configuration → Accounting → Accounting Periods*).

Methods of numbering of journal entries:

- Complete numeration of journal entries
- Numeration only in ledger

Complete numeration of journal entries

When the parameter *Numeration only in ledger,* on accounting period form, is unchecked, journal entries have double numeration: *Number in Ledger* and *Number in General Ledger*

Additionally, with the use of the parameter *Ledger Numeration* it is possible to specify whether the numeration should be

performed within an accounting period or within a month

Selection of monthly numeration results in adding new segments to a number in the general ledger and in ledger:

- Calendar year
- Month

Example
Situation 1:

- Unchecked parameter *Numeration only in ledger*
- Parameter Ledger *Numeration set to – In accounting period*

Number in general ledger, e.g.: **B 1:**

- B – is the prefix from configuration of unconfirmed journal entries
- 1 – subsequent number in a given accounting period

Number in ledger, e.g.: **B Sales/1***:*

- B – is the prefix from configuration of unconfirmed journal entries
- Sales – ledger symbol
- 1 – subsequent number in a ledger in a given accounting period

Situation 2:

- Unchecked parameter *Numeration only in ledger*
- Parameter *Ledger Numeration* set to – *Monthly*

Number in general ledger, e.g.: **B/2018/01/1**, where:

- B – is the prefix from configuration of unconfirmed journal entries
- 2018 – calendar year
- 01 – month
- 1 – subsequent number in a ledger in the calendar year

in a specific month

Number in ledger, e.g.: **B Sales/2018/01/1**, where:

- B — is the prefix from configuration of unconfirmed journal entries
- Sales — ledger symbol
- 2018 — calendar year
- 01 — month
- 1 — subsequent number in a ledger in the calendar year in a specific month

[/example]

Numbering of ledger (general ledger) and ledgers within a month provides possibility of entering journal entries in a given month even if confirming of entries in following months has already started.

Example

- Unchecked parameter *Numeration only in ledger*
- Parameter Ledger Numeration set to — Monthly

Journal entries in ledgers:

<u>January</u>

Status	Number in General Ledger	Number in Ledger	Posting Date
Confirmed	2018/01/01	SALES/2018/01/1	01/01/2018
Confirmed	2018/01/02	PURCHASE/2018/01/1	01/01/2018
Confirmed	2018/01/03	PURCHASE/2018/01/2	01/02/2018
Confirmed	2018/01/04	SALES/2018/01/2	01/13/2018
Unconfirmed	B 2018/01/5	B SALES/2018/01/3	01/14/2018

Status	Number in General Ledger	Number in Ledger	Posting Date
Unconfirmed	B 2018/01/6	B SALES/2018/01/4	01/15/2018

February

Status	Number in General Ledger	Number in Partial Ledger	Posting Date
Confirmed	2018/02/01	SALES/2018/02/01	02/01/2018
Confirmed	2018/02/02	PURCHASE/2018/02/01	02/01/2018
Confirmed	2018/02/03	PURCHASE/2018/02/2	02/02/2018
Confirmed	2018/02/04	SALES/2018/02/02	02/13/2018
Unconfirmed	B 2018/02/05	B SALES/2018/02/03	02/14/2018
Unconfirmed	B 2018/02/06	B SALES/2018/02/04	02/15/2018

If the user attempts to add an unconfirmed or confirmed journal entry with date 1.10.2018 to the ledger SALES, the following message is displayed: *"This document contains single-sided entries with dates earlier than the recently confirmed journal entry document. Cannot save".* If the user tries to add a journal entry with posting date 1.20.2018 – it will be possible to add it.

Numeration only in ledger

If option *Numeration only in ledger* is checked in the accounting period definition, then added journal entries receive only one number: *Number in Ledger.* It allows for closing journal entries within particular ledgers.

Additionally, with the use of the parameter *Ledger Numeration* it is possible to specify whether the numeration should be performed within an accounting period or within a month.

Selection of monthly numeration results in adding new segments

to a number in the general ledger and in ledger:

- Calendar year
- Month

Example
Situation 1:

- Checked parameter *Numeration only in ledger*
- Parameter Ledger *Numeration set to – In accounting period*

Number of a journal entries looks as follows, e.g.: **B Sales/1**, where

- B – is the prefix from configuration of unconfirmed journal entries
- Sales – ledger symbol
- Number in Ledger – successive number of a journal entry within a given accounting period

Situation 2:

Checked parameter *Numeration only in ledger*

Parameter *Ledger Numeration* set to – *Monthly*

Number of a journal entries looks as follows, e.g.: **B Sales/2018/01/1**, where:

- B – is the prefix from configuration of unconfirmed journal entries
- Sales – ledger symbol
- 2018 – calendar year
- 01 – month
- 1 – subsequent number in a ledger in the calendar year in a specific month

In case of numeration only in ledger, the mechanism of

controlling if a journal entry being saved as unconfirmed or confirmed has its posting date earlier than the last confirmed journal entry. The control regards the dates of journal entries within numeration in the ledger.

Additionally, in case of monthly numeration, correctness of posting dates within a month is also controlled.

[Example]

- Checked parameter *Numeration only in ledger*
- Parameter Ledger *Numeration set to – In accounting period*

Journal entries in ledgers:

Status	Number in General Ledger	Posting Date
Confirmed	SALES/1	01/01/2018
Confirmed	SALES/2	01/20/2018
Unconfirmed	B PURCHASE/1	01/25/2018
Confirmed	SALES/3	02/01/2018
Unconfirmed	B PURCHASE/3	02/10/2018
Unconfirmed	B SALES/4	02/15/2018
Unconfirmed	B PURCHASE/4	03/01/2018

After confirming the ledger SALES only, it is possible to add an unconfirmed journal entry to it until the end of January or a confirmed journal entry to the ledger PURCHASE with any date. The blockade applies only to the ledger SALES.

After confirming ledgers SALES and PURCHASE, until the end of January it is not possible to add journal entries to either of these ledgers with the date earlier than the last journal entry confirmed in those ledgers. [/example]

Example

- Checked parameter *Numeration only in ledger*
- Parameter *Ledger Numeration* set to – *Monthly*

Journal entries in ledgers:

Status	Number in General Ledger	Posting Date
Confirmed	SALES/2018/01/01	01/01/2018
Confirmed	SALES/2018/01/02	01/20/2019
Unconfirmed	B PURCHASE/2018/01/01	01/25/2018
Confirmed	SALES/2018/02/01	02/01/2018
Unconfirmed	B PURCHASE/2018/02/02	02/10/2018
Confirmed	SALES/2018/02/02	02/15/2018
Unconfirmed	B PURCHASE/2018/03/01	03/01/2018

After confirming the ledger SALES, until the end of February it is possible to add an unconfirmed journal entry or a confirmed journal entry to the ledger PURCHASE with any date. It is also possible to add a journal entry to the ledger SALES with date 01.31.2018 or 02.28.2018. Posting of journal entries with other January of February dates will be blocked.

After confirming ledgers SALES and PURCHASE, until the end of January it is possible to post journal entries with date 01.31.2018 to both ledgers. Posting with other January dates will be blocked.

Adding a journal entry

Adding a journal entry

Journal entries can be created in three ways:

- **By posting a source document** – e.g. with the use of a posting scheme or through a contra entry, if such option is available for a given document. The result of posting operation is generation of a journal entry (journal entry document). Detailed description of the functionality can be found in article <<Posting documents>>.
- **By manual addition of a journal entry in ledger** – a user enters an entry into the list of journal entries and defines its parameters manually
- **Automatically** – journal entries are generated by the system, e.g., correcting single-sided entry (when deleting a confirming journal entry), compensating single-sided entry (it assigns single-sided journal entries entered onto two different clearing accounts)

To add a journal entry manually, it is necessary to select button [**Add**], placed in the *List* group of buttons, which is available from the level of *Accounting → Ledger.* A form of a journal entry is opened.

Journal entry form

The form is composed of the following elements:

Side panel

- **Document Status** – displayed after a document is saved. Depending on the document status, it takes one of the following values: *Unconfirmed, Confirmed* or *Reversed*
- **Number –** generated automatically by the system according to settings of a document numerator
- **Dr Balance Amount** – information field, it presents a total of items registered on a debit side of balance-sheet accounts
- **Cr Balance amount** – information field, it presents a total of items registered on a credit side of balance-sheet accounts
- **Difference** – information field, it presents a difference between a total amount of items registered on debit side of balance-sheet accounts and a total amount of items registered on credit side of balance-sheet accounts
- **Number in General Ledger** – successive number of a journal entry in the general ledger. This number is entered automatically and it cannot be edited. Confirmed entries receive respectively the following numbers: 1,2,3. Draft documents receive prefix defined in the [system configuration](#) and the successive number. If parameter *Numeration only in ledger* has been checked in the [accounting period definition](#), it is possible to select particular ledger within the number During a manual addition of a journal entry the field is, by default, filled in with the ledger symbol defined in field *Default ledger* on accounting period form.
- **Number in Ledger –** successive number of a journal entry within a ledger. This field is available if the parameter *Numeration only in ledger* available in the accounting period definition, is unchecked. After expanding the list, all ledgers defined in a current accounting period are displayed. During a manual

addition of a journal entry the field is, by default, filled in with the ledger symbol defined in field *Default ledger* on accounting period form. The second part of the field, the part after slash (/), is the ordinal number that is entered automatically by the system.

- **Document Number** – number entered by a user. In case a journal entry was generated as a result of posting a document, this is the reference number of the document from which the journal entry originates and if a reference number is missing – it is a system number of a given document. After changing a document number in journal entry header, the system asks whether to update the document number on the journal entry's items.
- **Posting Date** – document date of registration in the books

Note
The system does not allow saving a journal entry which date is earlier than the date of the last document posted in the general ledger.

- **Date of Transaction** – actual date of business event (date of sale in an invoice can be different than the date of issue indicated in invoice). In case of entry resulting from posting of a document, transaction date is set according to the date of sale/purchase selected in the posted document or the date of transaction in case of posted CD/CW.
- **Date of Issue** – journal entry date of issue. The date is set on the basis of the date resulting from posted document or the document date in case of posted CD/CW.
- **Type of Proof** – value in this field informs about a document on the basis of which a journal entry was generated. When registering a journal entry manually from the level of general ledger, a value *JE – Journal Entry* is set by default. Values of a predefined generic

directory Type of Proof are the following:

- Invoice
- Warehouse document
- JE
- Bank Statement
- Cash Report
- Exchange Rate Difference
- Debit Collection Document
- Compensation
- Periodical Report from Receipt Printer
- Account Closing
- Technical Reposting

A user can add own values from the level of *Configuration →
Generic Dictionaries → General → Type of Proof.*

- **Owner** – company structure center to which a user adding
  a journal entry is assigned. It is possible to change
  the entry owner to other center of a given company.
- **Description** – section with description of a JE document.
  In a journal entry generated as a result of posting of a
  document, value presented in this field is the value
  selected in the header of the posting scheme with which
  the document was posted. In a journal entry generated as
  a result of posting a cash-bank transaction through a
  contra account, value presented in the field *Description*
  is the number of the posted cash-bank transaction.

Single-sided Entries **tab**

The system allows for adding single-sided entries in two ways:

- directly in table
- through form

Adding a single-sided entry in table

To add an item in table, it is necessary to click on [**Add**]
button placed in *Single-Sided Entry* group of buttons. A row

for entering data appears in the table. A user must fill in the following columns: *Account DR, Account CR, Amount, Date of Transaction,* and optionally *VAT Rate, Description, and Customer.* There are also hidden columns available: *Amount in Currency, VAT %, Currency.* When adding a subsequent single-sided entry, amount presented in the *Amount* field is calculated as a differential value so that a document balanced within balance-sheet accounts.

Journal entry form with an item added in table

Adding a single-sided entry through form

To add an item to cost allocation in table, it is necessary to click on [**Add Through Form**] button placed in *Items* group of buttons. A single-sided entry form appears.

Single-sided entry form

Single-sided Entries → General

The tab *General* of a single-sided entry form is composed of the following elements:

Section *General*

- **No.** – field filled in by system automatically. It cannot by edited.
- **Posting Scheme** – scheme, by means of which a document has been posted. This field is visible if a single-sided entry was created as a result of posting of a source document.
- **Document Number** – reference number of a document from which a single-sided entry derives and if such number is missing – system number of the given document. It can be also entered manually.
- **Customer/Vendor** – allows for selecting a customer/vendor associated with a given single-sided entry.

Section *Accounts*

- **Account DR** – mandatory field. Debit side of an account.
- **Account CR** – mandatory field. Credit side of an account.
- **Entity** – field displayed upon selecting a dictionary account associated with an entity. The entity associated with a given dictionary account is displayed in this

field.

Section *Amount*

- **Amount** – mandatory field. Single-sided entry value. When adding a subsequent single-sided entry, amount presented in the Amount field is calculated as a differential value so that a document balanced within balance-sheet accounts.
- **Amount in Currency** – field available only for single-sided entries registered on account in a currency different than the system currency.

Section *Currencies*

Section available only for those single-sided entries which are registered on account in a currency different than the system currency. It allows for selecting an exchange rate according to which a journal entry should be recalculated. In case a single-sided entry was created as a result of posting of a document, the section is not editable.

Section *Dates*

- **Date of Transaction** – in case of single-sided entry resulting from posting of a document, transaction date is set according to the date of sale/purchase selected in the posted document or the date of transaction in case of posted <<CD/CW>>.
- **Date of Issue** – in case of single-sided entry resulting from posting of a document, date of issued is set on the basis of the date of issue of the posted document or the document date in case of posted <<CD/CW>>.

Section *Other*

- **Description** – in case of a single-sided entry generated as a result of posting a document, description in this field is copied from the element of a posting scheme through which a given document was posted. In the case

of a journal entry generated as a result of a posted cash/bank transaction, description in this field is copied from the field *For* of a cash/bank transaction.

- **VAT Rate** – allows for the selection of VAT rate included in VAT rate group assigned to a company to which a user is logged-in. In the case of journal entries created as a result of posting documents with a posting scheme, the system sets a relevant value posting the amount of VAT, depending on the setting of the parameter *Save VAT* rate which is available on posting scheme item. Detailed description can be found in article <<Adding posting scheme>>.

Section *Clearings*

Section available only for those single-sided entries which are added to a clearing account. It defines the status of a single-sided entries: *Subject to clearing/Not subject to clearing*

Note
If in the [system configuration](), in section *Cash/bank transaction*, the parameter Copy *"Payment" parameter setting to single-sided entry* is checked, when posting a transaction/cash-bank report not subject to clearing, in the section *Clearings* of the single-sided entry with clearing account, the status *Not subject to clearing* is set.
If the parameter is unchecked, regardless of whether a posted transaction/report is subject to clearing or not, a single-sided entry created after posting is subject to

Note
Changing payment status (*Subject/Not subject to clearing*) from the level of payment list, results in automatic change of single-sided entry status (*Subject/Not subject to clearing*).

Single-sided Entries → Clearings DR and Single-

sided Entries → Clearings CR

Edition of single-sided entry/Tab Clearings CR

The tab is available, if a clearing account has been used in a single-sided entry. The name of the tab depends on the side of single-sided entry in which the clearing account was used.

The tab *Clearings* of a single-sided entry contains a table with information regarding a single-sided entry which clears the given single-sided entry.

The tab is composed of the following fields:

- **Due Date** — set depending of the source of a single-sided entry:
    - For single-sided entries associated with a payment (created after posting a payment) — on the basis of the field *Due Date* of document payment
    - For single sided entries associated with a cash/bank transaction — on the basis of the field *Document Date* on the cash/bank transaction
    - For single-sided entries added manually — on the basis of the date of posting of the journal entry
    - For single-sided entries created after posting an exchange rate difference document — on the basis of the date of issue of the document
- **Remaining** — amount remaining to be cleared
- **Presentation Currency** — Takes one of the following values:
    - System currency — in columns *Amount, Remaining DR, Amount Remaining CR* amounts presented are expressed in the system currency. It regards both

single sided-entries in system currency and in a foreign currency. The column *Currency* contains the symbol of the system currency.

- Account currency – in columns: *Amount, Remaining DR, Amount Remaining CR* amounts presented are expressed in the account currency, that is in the single-sided entry's account. It regards both single sided-entries in system currency and in a foreign currency. The column *Currency* contains the symbol of the single sided entry's currency.
- System and account currency – in columns *Amount, Amount Remaining DR, Amount Remaining CR* amounts presented are expressed in the account's currency. The column *Currency* contains the symbol of the currency of a journal entry. Additionally, the following columns are presented: *Currency [], Amount Remaining DR [], Amount Remaining CR [],* where in [], the symbol of the system currency is presented. The value of the parameter is used for currency accounts only.

Single-sided Entries → Attributes

Detailed description can be found in article <<Attributes>>

Tab *Analytical Description*

The system allows for entering analytical description on the level of a journal entry. Detailed description of the functionality can be found in article <<Analytical description on accounting documents>>.

Tabs *Attributes, Attachments, Change History*

Detailed description of tabs can be found in article <<Tab Discount Codes, Analytical Description, Attributes, Attachments and Change History>>.

Saving/confirming journal entry

After completing all mandatory fields, it is necessary to save a document by clicking on one of the buttons:

- [**Save as Unconfirmed**] – a document saved as unconfirmed is not binding. It can be freely edited and deleted.
- [**Save and Confirm**] – permanent saving. Upon a journal entry is confirmed, it becomes binding, then it can be neither edited, nor deleted (it is only possible to preview the data included in such entry). It is also possible to generate a correcting or reversing entry to it. Upon doing so, the entry will still be visible on the list of journal entries in the ledger. The reversing document is displayed in red. Contra entry of journal entry can be also confirmed or saved as unconfirmed.

Hint
When transferring journal entries from ledger to General Ledger (that is when confirming the journal entries), values in the Number in General Ledger and in the Number in Ledger fields are automatically renumbered. In the case of journal entries which are already in the General Ledger, neither number changes.

Note
When saving/confirming a journal entry, the system controls the balancing of journal entries only within balance-sheet accounts.

Example
102 – off-balance sheet account

Journal entry only to an off-balance sheet account.

Dr Side	Cr Side	Amount
102-off-balance-sheet		1000

The control of balancing is not verified. The system allows

for the registration of a one-sided journal entry.

Example

101 — balance sheet account

102 — off-balance sheet account

Journal entry only to an off-balance and a balance sheet account.

Dr Side	Cr Side	Amount
102-off-balance sheet	101-balance sheet	1000

The system blocks registration of the journal entry because total amounts on Dr side of the off-balance sheet accounts does not equal to 0 and on Cr side it is 1000.

Example

100 — balance sheet account

101 — balance sheet account

102 — off-balance sheet account

Journal entry only to an off-balance and a balance sheet account.

Dr Side	Cr Side	Amount
100-balance sheet	101-balance sheet	1000
102-off-balance sheet		5000

The journal entry can be registered because total amounts on Dr and Cr sides of the balance sheet accounts equals to 1000. The balance of journal entry registered on off-balance sheet account is not verified.

Deleting a journal entry

Deleting a journal entry

Journal entries can be deleted:

- From the level of the list of journal entries in a ledger (*Accounting → Ledger*)
- From the level of the source document

Deleting journal entry from the level of a ledger

In order to delete a journal entry from the level of the [list of journal entries](#) (*Accounting → Ledger)* it is necessary to select a journal entry and click on the button [**Delete**], placed in *List* group of buttons.

Only unconfirmed journal entries, that is journal entries which are not placed in posting buffer, can be deleted without leaving a trace. If a journal entry has already been confirmed, using the option [**Delete**] results in generating a contra entry (correcting entry or reversing entry). Confirming of a contra single-sided entry unposts the document from which a corrected single-sided entry originates.

By default, <<contra entry type>> is set to correcting entry.

In databases created in French, correcting entry is unavailable as such entry is against the French law.

In case of generating a contra entry to a journal entry, which has been registered on a clearing account and cleared with another journal entry, <<clearings>> are deleted not until the

correcting entry has been confirmed. Upon its confirmation, the original associations are removed and the correcting entry is then automatically cleared with the journal entry being corrected.

When deleting a journal entry which single-sided entry has already been cleared, the clearing is deleted along with the journal entry. A user may decide whether to keep <<payments>> of source documents by selecting appropriate option in the displayed message window: *"Removing the journal entry number {0} will remove the clearing at the same time. Would you like to keep the payments of the source documents?".* Moreover, when deleting several journal entries at the same time, it is possible to check the option *Apply for all.*

Deleting journal entry directly in document

Hint
The possibility of deleting journal entries from the level of a document depends on the permission *Deletion of journal entries from document* (*Configuration → Company Structure → Operator Group → Other Permissions*) which is granted to a given operator group. The permission is unchecked by default.
To remove a journal entry from the level of a document, a user has to right-click on a posted document and select the option [**Delete Journal Entry**].

	Number	Date of Issue	Date of...	Vendor Code	Vendor Na...	Address		Subtotal Val...	Total Value ▲	Curre...	Status	Wareho...	Referenc...
♥	🔤	🔤	🔤	🔤	🔤	🔤		🔤	🔤	🔤	🔤	🔤	🔤
▶ ⊞	PI/2020/00002	24/03/2020	24/03/...	COMARCH	Comarch !		➕ Add			IR	Posted	POR/20...	
⊞	PI/2020/00001	27/01/2020	27/01/...	COMARCH	Comarch !		🔧 Edit			IR	Initiated		
⊞	PI/2020/00003	24/03/2020	24/03/...	COMARCH	Comarch !		📋 Copy			IR	Confir...	POR/20...	

Add
Edit
Copy
POR
Refresh
Print
Delete Journal Entry
BPM Processes ▶
Copy Row   CTRL+C
Copy Cell
Select All   CTRL+A
Deselect All
Add shortcut to system desktop

Deleting journal entry from the level of a document

Journal entries are deleted from a document level in the same way as they are deleted from the level of a ledger. The difference is that deleting journal entries from the level of a document does not generate a contra entry.

Only unconfirmed journal entries can be deleted directly in a document. A contra entry to a confirmed journal entry can be generated from the level of a ledger.

Journal entries: Account Filter

The list *Account Filter* allows for previewing all journal entries, including opening balance single-sided entries, entries for a specific account or range of accounts.

The list of journal entries on accounts is available from the

level of *Accounting → Account Filter.*

Journal Entries list: Account Filter

Hint
In a multi-company structure, in case of journal entries on which a ledger or an account has been indicated, which is not available for a given user, the following rules apply:

- If a journal entry is registered in a ledger a user does not have access to – the entry is not displayed
- If a journal entry includes posting to account a user does not have access to – the entry is displayed, but it is neither possible to edit nor delete it

The list contains the <<standard buttons>> and, additionally:

- [**Check Cost Allocations**] – used for reporting discrepancies between journal entries. The button is available, if in menu *Configuration → Accounting,* in section *General Parameters,* the parameter *Control cost allocation* is checked. Detailed description of the functionality is available in category <<Cost allocation

control>>.

- [**Batch Changes**] – used for adding/deleting attributes on single-sided entries in a single batch. The button is active only if an operator belongs to a group with granted permission *Batch changes to single-sided entries,* available in *Other Permissions* tab. Selecting the button opens a window with batch change parameters where it is necessary to check one of the following options: *Add attribute, Delete attribute* and select appropriate attributes.
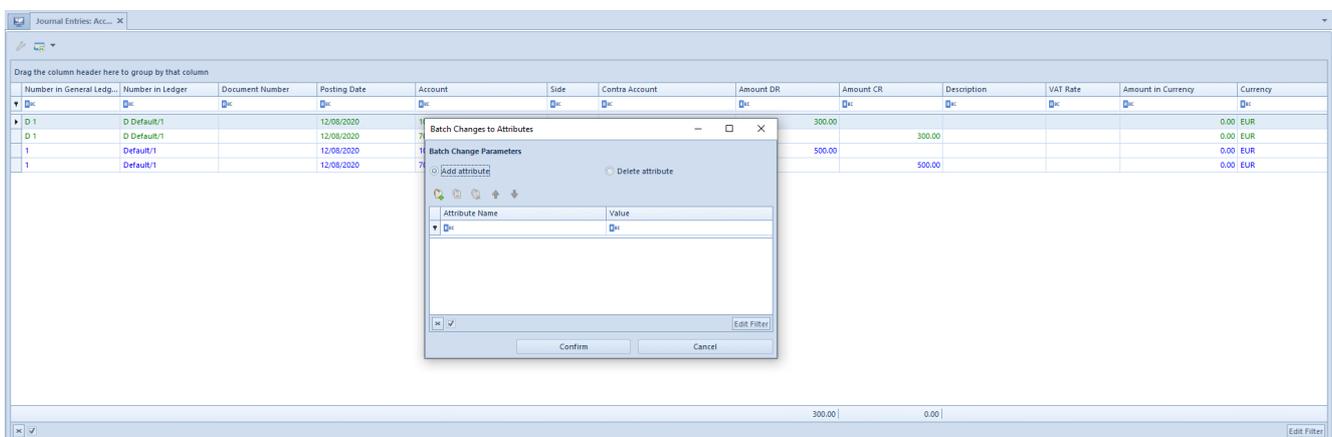
Window of batch change to attributes

The list of journal entries on accounts is composed of the following columns:

- **Number in General Ledger**
- **Number in Ledger** – column available depending on the setting of the parameter *Numeration only in ledger* available on accounting period form
- **Document Number**
- **Posting Date**
- **Account**
- **Side** – side of a posting account
- Contra Account – number of posting account used on the opposite side of an entry in the case of double-sided entries
- **Amount Dr**
- **Amount Cr**

- **Description** – single-sided entry description
- **VAT Rate**
- **Amount in Currency**
- **Currency**

and columns hidden by default:

- **Number**
- **System Document Number**
- **Status**
- **VAT%** – percentage value of a VAT rate assigned to a single-sided entry
- **Owner**

Detailed description of functioning of the filters can be found in category <<Searching and filtering data>>>. Additionally, the following filters are available on the list:

Section *Accounting Period*

This section allows for selecting an [accounting period](#) for which journal entries should be displayed. If an accounting period is divided into partial periods, the list of journal entries can be reduced to indicated partial period.

Section *Posting date*

This section allows for filtering journal entries by periods: *Day, Month, Year, Range of Dates, Previous Month* and *Current Month.* After selecting option *Day, Month* or *Year,* it is necessary to insert specific values in appropriate fields. The range of dates allows for selecting a specific time interval.

Section *General*

This section allows for filtering journal entries by:

- **Document Status** – filtering by statuses of journal entries: *All, Unconfirmed, Confirmed* and *Reversed*
- **Ledger** – filtering journal entries by ledgers in which

they are registered. Next to the option *Ledger,* there is a dropdown list containing all ledgers defined in a current accounting period.

- **Account Type** – filtering journal entries by the type of account on which a journal entry is registered
- **Status** – in case in the filter *Account Type,* the option *Clearing* is selected, it is possible to filter journal entries by status:
    - *All* – displays all single-sided entries regardless of their status
    - *Uncleared* – displays uncleared single-sided entries, regardless of the side – uncleared on one side at least
    - *Uncleared DR, Uncleared CR*
    - *Cleared* – displays cleared single-sided entries, regardless of the side – cleared on one side at least
    - *Cleared DR, Cleared CR*
    - *Not Subject To Clearing*
- **From Account** and **To Account** – allows for defining the range of accounts for which journal entries will be displayed. After clicking on the button [**From Account**] or [**To Account**] a list of chart account appears, where it is possible to select an appropriate account.
- **Accounts** – allows for displaying accounts whose number contains a specified string of characters. Checking the option *Excluding* results in hiding on the list those entries which have an account with a specified string of characters.

Section Amount

This section allows for filtering journal entries by the following options:

- **Currency** – filters the list by the currency in which a single-sided entry is registered
- **Amount From** and **Amount To** – allows for setting a range

of amounts which should be included in displayed journal entries

Section *Single-sided entry conditions*

This section allows for filtering entries by the following options:

- **Analytical Description** – detailed description can be found in article <<Filtering journal entries…>>
- **Attributes** – allows for filtering journal entries by attributes on single-sided entries. Selecting button [Attributes] opens *Attribute conditions* window, where it is possible to define a filter which includes single-sided entries with specified attribute values.
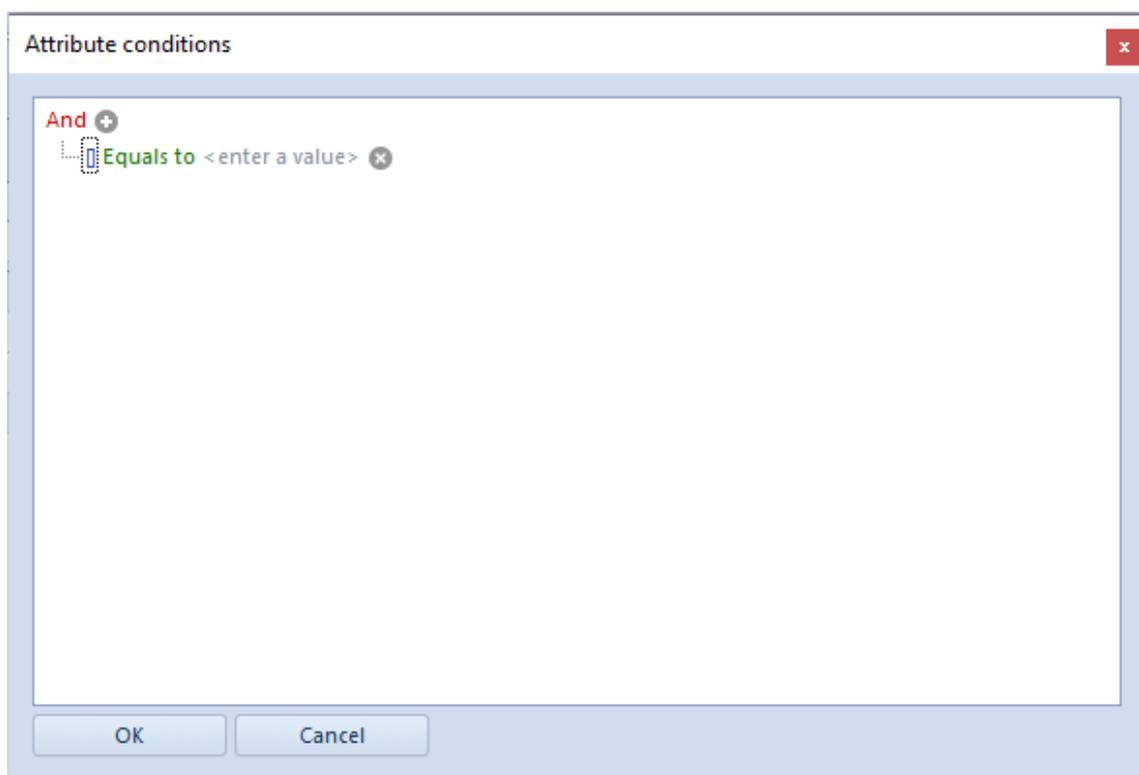
Attribute conditions window

Detailed description of functioning of the filters can be found in category <<Searching and filtering data>>>.