

11

Miscellaneous Accounting

Odoo 19 Enterprise • Accounting

Miscellaneous journal entries handle financial transactions that do not originate from invoices or payments – such as adjustments, accruals, opening balances, and corrections.

1 What is a journal entry

A journal entry is the fundamental building block of accounting. Every financial transaction in Odoo – invoice, payment, depreciation, payroll – creates a journal entry with balanced debit and credit lines. Miscellaneous entries are created manually for transactions that do not fit the standard invoice or payment flows.

2 View journal entries

Accounting > Accounting > Journal Entries

The journal entries list shows all entries ordered by date. Each entry shows its number, partner, reference, journal, company, total, and status. Entries can be viewed in List or Kanban view and grouped by partner, journal, status, or date.

3 Create a journal entry

Accounting > Accounting > Journal Entries > NEW

Click New to open a blank journal entry form. Fill in the reference, accounting date, and journal. Then add lines under Journal Items – each line needs an account, debit or credit amount. The entry must balance (total debits = total credits) before it can be posted.

JOURNAL ENTRY HEADER FIELDS

Reference	Internal reference for this entry. Useful for finding it later.
Accounting Date *	The date this entry affects the accounts. Must fall within an open accounting period.
Journal *	Which journal to post to. Miscellaneous Operations is the default for manual entries.
Currency	Defaults to company currency. Change for foreign currency entries.

4 Journal item fields

JOURNAL ITEM (LINE) FIELDS

Account *	The ledger account this line affects.
Partner	Link this line to a customer or vendor for partner reporting.
Label	Description of this line. Appears in the ledger.
Debit	Amount to debit this account.
Credit	Amount to credit this account.
Analytic	Link to an analytic account for cost/profit centre tracking.

5 Post the entry

POST

Click Post to confirm the entry. Status changes from Draft to Posted. Posted entries are locked and cannot be edited. To correct a posted entry, use the Reverse Entry button to create a mirror entry that cancels it, then create a new correct entry.

6 Reverse an entry

REVERSE ENTRY

Open the posted entry and click Reverse Entry. Choose the reversal date "â€" either a specific date or the journal entry date. Odoo creates a new draft entry with all debits and credits swapped. Confirm the reversal entry to cancel the original.