

Entering Journal Entries in the General Ledger

Journal entries (JEs) are used to transfer/reclassify expenses from one account or object code to another. JEs are entered under the [UAB FN Document Entry/Approval responsibility in Oracle](#).

Responsibility Access by Assignment Category:

- 01 Full time Regular Employees
- 03 Full time Temp Employees
- 04 Affiliated No Pay
- 04 Retirees

End Users are not permitted to create:

- JEs involving cash receipts
- JEs involving cash disbursements
- JEs using Oracle Grants Accounting project strings
- JEs using salary object codes

Debits & Credits

Before you begin entering journal entries, it is vital to understand the effect of Debits and Credits on various types of account strings

- Effect on Accounts
 - If Normal Balance = Debit
 - Then Debit account to increase & Credit account to decrease
 - If Normal Balance = Credit
 - Then Cr edit account to increase & Debit account to decrease
- Normal Balances of Common Accounts
 - Income Statement
 - Debit: Expenses, Cost of Goods Sold, Transfers Out
 - Credit: Revenues, Transfers In
 - Balance Sheet
 - Debit: Assets
 - Credit: Liabilities, Net Asset Balances

Journal Batches

In the General Ledger system, it is UAB policy to create journal entries as part of a batch. Batches are used by UAB to track and reference journal entries.

All journals in a batch must share the same:

- Balance Type
- Accounting Period
- Common purpose

[Click here for a detailed video tutorial](#) on how to create Batch & Journal Entries.