Defferal Journal

Detailed Module Guide: Defferal Journal

Module Location

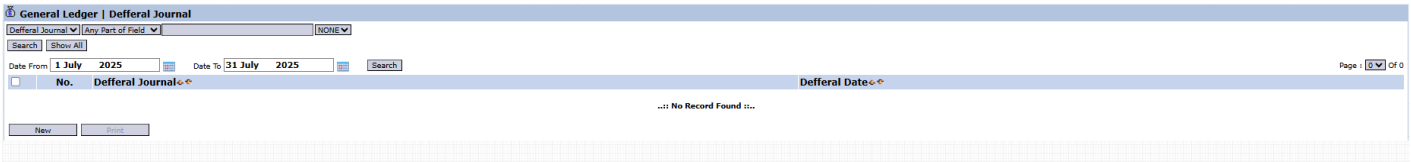
General Ledger > Defferal Journal

Module Objective

The **Defferal Journal** module is used to record the periodic recognition of expenses for costs that have been paid in advance (prepaid expenses). For example, if a company pays for office rent or insurance for one year at the beginning, this module is used to systematically expense that cost each month. This process ensures that costs are recognized in the proper period in line with the benefits received.

1. Main View (Defferal Journal List)

The main page of this module displays a list of all Defferal Journals that have been created.



View Explanation

This page is the central hub for viewing and managing all recorded amortization journals.

- **Filters:** You can search for journals by **Defferal Journal** number or by a **Start Date** and **End Date** range.

- **Journal List:** The table below will display a summary of each amortization journal entry that has been created. Currently, the table shows "...No Data Available...".

Button Functions

- **New:** The primary button to start the process of creating a new Amortization Journal.
- **Print:** To print the voucher for a selected amortization journal.

2. Steps to Create an Defferal Journal

This process is designed for selecting an existing prepaid expense transaction to be amortized.

Step 1: Click the "New" Button

From the main view, click the **New**



button in the bottom-left corner to open the Prepaid Amortization Journal Input form.

Step 2: Fill in the Header Information

On the form that appears, fill in the general information at the top:

- **Journal Date:** Important! Enter the date when the expense is to be recognized. For example, to recognize the rent expense for July, use the date **July 29, 2025**, or July 31, 2025.



Step 3: Select the Prepaid Transaction to be Amortized

In the detail table section, you need to select the initial transaction for the prepaid expense that will be expensed.

- Find and select the initial transaction document (e.g., the rent payment document) in the **Journal Code (CB Document)** column.

- Once selected, the system will likely fill in related data such as the **Account ID** and **Account Name** of the prepaid asset automatically.

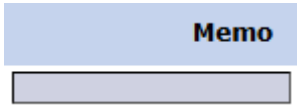
Step 4: Determine the Amortization Value

After the transaction is selected, fill in the following columns:

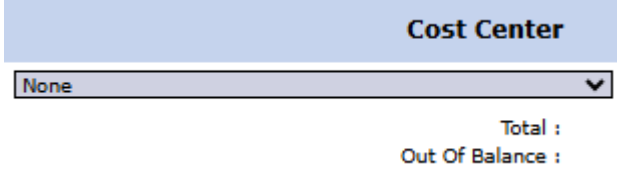
- **Amount to Amortize:** Enter the nominal amount of the cost to be recognized as an expense for this period. For example, if the annual rent is Rp 12,000,000, you would input Rp 1,000,000 each month.



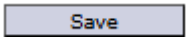
- **Memo:** Provide a clear description, for instance, "Expensing of Insurance Cost for July 2025".



- **Cost Center:** Select the department that bears the expense.



Step 5: Save the Defferal Journal

- Click the **Save** button to process. The system will automatically create the corresponding journal entry (e.g., a Debit to Insurance Expense and a Credit to Prepaid Insurance). 

- **Reset:** To clear the entries and start over. 

- **Back:** To cancel the process and return to the main page. 

Tips & Important Notes

- This module is specifically for prepaid expenses. Ensure that the initial payment transaction has been correctly recorded to an asset account (e.g., "Prepaid Rent").
- The **Journal Date** is crucial and must correspond to the period in which the expense is recognized to ensure accurate financial statements.
- This process helps the company apply the **matching principle** in accounting.
- This module is generally operated by the Accounting team as part of the monthly book-closing process.

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