Training guide
Odoo 19

Journals in Odoo

What a journal is, why there are six kinds, and how every sale, purchase and payment finds its way into the right book.

INV	Sales	what we invoiced
BILL	Purchase	what we were invoiced
BANK	Bank	what moved on each bank account
CASH	Cash	what moved in each cash box
CARD	Credit Card	what was charged to each company card
MISC	Miscellaneous	everything else: salaries, depreciation, corrections

Written for teammates who do not come from accounting. One invented company, one month, every entry shown.

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October 2026

The short version

A journal is a book. Every financial event the company records is written in exactly one book, and each book keeps its own page numbers.

That is the whole idea. A shop that works on paper keeps one notebook for what it sold, one for what it bought, one beside the cash drawer and one for the bank. Nobody mixes them up, because each notebook answers a different question. Odoo keeps the same notebooks and calls them **journals**.

Type of journal	The question it answers	What is written in it
Sales	What did we invoice to customers?	Customer invoices and credit notes
Purchase	What did suppliers invoice to us?	Vendor bills and refunds
Bank	What moved on this bank account?	Bank transactions and payments, one journal per bank account
Cash	What moved in this cash box?	Cash received and paid out, one journal per cash box
Credit Card	What was charged to this company card?	Card transactions, one journal per card
Miscellaneous	What else happened?	Salaries, depreciation, opening balances, corrections, entries Odoo writes by itself

> **Three sentences to remember**
> A **journal** says what kind of event happened and gives it a number. An **account** says what kind of money it was. Every line that Odoo records carries both, so the same lines can be read book by book or account by account.

What is in this guide

1 What a journal is
2 Four words: account, journal, entry, item
3 The six types at a glance
4 Sales and purchase journals
5 Bank, cash and credit card journals
6 Miscellaneous journals
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12 Journals and Iranian practice
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Scope: Odoo 19, Community and Enterprise. Written for readers with no accounting background. The examples follow one invented company, Sahand Industrial Co. of Tehran, which makes and sells electrical panels; all names and figures are made up, and amounts are in **million rial**. Account codes are coloured as in the earlier guides of this series: 1 1 0 2. Journal types keep one colour throughout: Sales Purchase Bank Cash Credit Card Miscellaneous

1 What a journal is

Before any Odoo screen, the idea. A journal is the place where an event is written down, in the order it happened.

From an event to a report

Something happens in the business: a sale, a purchase, a payment. Odoo turns it into a record called a journal entry and files that record in one journal. Reports are built later from what the journals contain.



The five jobs of a journal

	Job	What it means	In Odoo
1	**A home**	Every entry belongs to exactly one journal. An entry without a journal cannot exist.	The field Journal on every entry (`journal_id`).
2	**A numbering**	Each journal counts its own documents: 1, 2, 3, without holes.	INV/2026/00041 is the 41st invoice of 2026 in journal INV.
3	**Defaults**	The journal proposes what is usual for its kind of event, so the user types less.	Default account, currency, ways of paying.
4	**A door**	Daily work starts from the journal: new invoice, new bill, reconcile the bank.	One card per journal on the Accounting dashboard.
5	**A boundary**	Closing a period, protecting entries and filtering reports are done journal by journal.	Lock dates, secured entries, journal filter in reports.

Why not one big book?

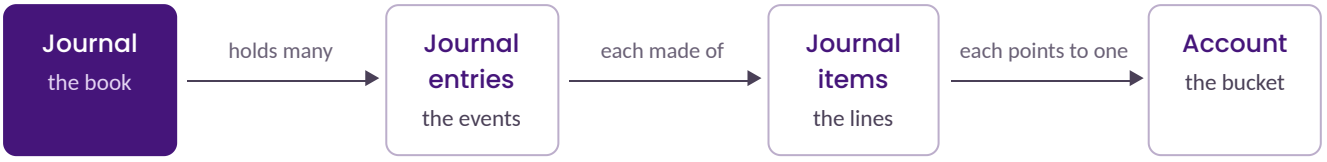
- **Different people, different books.** The sales clerk writes invoices, the cashier writes cash movements. Neither needs the other's book.
- **Each series of numbers must be unbroken.** Invoice numbers go to customers and to the tax office. They cannot share a counter with petty-cash slips.
- **Each book is checked against something different.** The bank book against the bank's statement, the cash book against the money in the drawer, the sales book against deliveries.
- **Reading is easier.** "Show me everything we bought in October" is one book, opened at one month.

> **What a journal is not**
> It is not an **account**: an account is a bucket of money, such as the bank balance or what customers owe. It is not a **reporting label**: projects, departments and salespeople are followed with analytic accounts and sales teams, never with extra journals. And it is not a folder you can reshuffle later: once an entry is confirmed, it stays in its journal with its number.

2 Four words: account, journal, entry, item

These four are mixed up more than anything else in accounting software. Ten minutes here saves hours later.

Word	Think of it as	It answers	Odoo model
Account	A labelled bucket	What kind of money is this? Bank balance, money customers owe us, sales, salary cost.	`account.account`
Journal	A book	What kind of event was this, and what is its number in the series?	`account.journal`
Journal entry	One event, written in a book	What happened, when, with whom?	`account.move`
Journal item	One line of that event	Which bucket, and how much went in or out?	`account.move.line`



Why an entry always has at least two lines

Every event has two sides. When we sell, the customer now owes us money, *and* we have earned a sale. When we pay a supplier, we owe them less, *and* the bank holds less. Accounting writes both sides, in two columns called **debit** and **credit**, and the two columns must add up to the same amount. If they do not, Odoo refuses to confirm the entry.

You do not need to master debit and credit to follow this guide. One rule of thumb is enough: the debit column shows where the value went, the credit column shows where it came from.

Reading one entry

On 3 October Sahand Industrial sells ten panels to Alborz Trading Co. for 200, plus 10% VAT. The confirmed invoice is this journal entry:

INV INV/2026/00041 (2)

3 Oct 2026 (3) · Alborz Trading Co. (4) Customer Invoices (1)

Account (6)	Debit	Credit (7)
1301 Accounts Receivable	220	
6101 Sales		200
3301 Output VAT		20
Total (8)	**220**	**220**

(5) three journal items

1. **Journal.** The book this entry is filed in. It was chosen by Odoo because the document is a customer invoice.
2. **Number.** Given by the journal when the invoice was confirmed.
3. **Date.** Decides the period and the year in the number.
4. **Partner.** Who the event was with.
5. **Journal items.** The lines. Here there are three.
6. **Account.** The bucket each line goes to.
7. **Debit and credit.** The customer owes us 220; that came from a sale of 200 and VAT of 20 collected for the state.
8. **Balance.** Both columns total 220.

> **Every line has two addresses**
> Each of the three lines above lives in journal INV, through its entry, and in one account. Sort all lines by journal and you get the books. Sort the same lines by account and you get the ledger. Section 7 shows both views for a whole month.

3 The six types at a glance

Odoo 19 has six types of journal. A company usually has one or two journals of some types and several of others.

Sales `sale`

"What did we invoice?"

Customer invoices and credit notes. Usually written by the Sales, Subscriptions or Point of Sale apps, or by an accountant.

At Sahand: `INV` Customer Invoices

Purchase `purchase`

"What were we invoiced?"

Vendor bills and refunds. Entered by hand, uploaded as a PDF, received by e-mail or created from a purchase order.

At Sahand: `BILL` Vendor Bills

Bank `bank`

"What moved on this account?"

The transactions of one bank account, and the payments made through it. One journal for each bank account.

At Sahand: `MEL` Bank Mellat

Cash `cash`

"What moved in this drawer?"

Notes and coins received and paid out. One journal for each cash box or petty-cash fund.

At Sahand: `CSH` Cash Box

Credit Card `credit`

"What was charged to the card?"

Purchases made with a company card. The balance is money the company owes the card issuer.

At Sahand: `CARD` Company Card

Miscellaneous `general`

"What else happened?"

Everything with no invoice, bill or money movement of its own: salaries, depreciation, opening balances, corrections.

At Sahand: `MISC` and others

What the type decides

The type decides	How
Which documents can be written in the journal	An invoice can only be created in a sales journal, a bill only in a purchase journal. Bank transactions only exist in bank, cash and credit card journals.
What the journal's main account means	Sales and purchase: a fallback income or expense account. Bank, cash and card: the account that *is* the bank account, the cash box or the card. Miscellaneous: none.
What the dashboard card offers	New invoice on a sales journal, upload on a purchase journal, reconcile on a bank journal.
Which lock date closes it	The sales lock date closes sales journals, the purchase lock date closes purchase journals.
The starting pattern of its numbers	Invoices carry the year, bills carry the year and the month (section 8).

Treat the type as permanent. Choose it when the journal is created; if it was wrong, archive the journal and create a new one.

4 Sales and purchase journals

These two are mirror images. One holds the invoices we send, the other the invoices we receive.

The sales journal Sales

Nobody opens the sales journal and types into it. A user confirms a customer invoice, and that confirmation *is* the journal entry. The invoice may come from a sales order, a subscription, the point of sale, the web shop, or be typed by an accountant. In every case it lands in a sales journal.

When a customer sends goods back, the correction is a **credit note**. It is filed in the same journal as the invoice, in its own number series that starts with R. On 8 October Alborz returns one faulty panel:

INV INV/2026/00041 3 Oct 2026 · Alborz Trading Co. — Customer invoice

Account	Debit	Credit
1301 Accounts Receivable	220	
6101 Sales		200
3301 Output VAT		20
Total	**220**	**220**

INV RINV/2026/00003

8 Oct 2026 · Alborz Trading Co. — Credit note

Account	Debit	Credit
6101 Sales	20	
3301 Output VAT	2	
1301 Accounts Receivable		22
Total	**22**	**22**

The credit note is the invoice in reverse, for a smaller amount. After both entries, Alborz owes 220 − 22 = **198**.

The purchase journal Purchase

A supplier's invoice is called a **vendor bill** in Odoo. On 5 October Pars Electric Co. bills Sahand for components: 80 plus VAT.

BILL BILL/2026/10/00001

5 Oct 2026 · Pars Electric Co. — Vendor bill

Account	Debit	Credit
7105 Purchases of Components	80	
1601 Input VAT	8	
3101 Accounts Payable		88
Total	**88**	**88**

One bill, two numbers. The supplier printed its own invoice number on the paper, say 7731. That number is theirs, and it is typed into the field Bill Reference. Our journal gives the bill *our* number, BILL/2026/10/00001, when it is confirmed.

How bills arrive. Typed by hand, uploaded as a PDF from the dashboard, sent to the journal's e-mail address, or created from a purchase order.

Side by side

	Sales	Purchase
Documents	Customer invoice, credit note	Vendor bill, refund
Other party	Customer	Vendor
Typical lines	Receivable on one side; sales and VAT collected on the other	Cost and VAT paid on one side; payable on the other
The journal's own account	Default Income Account, used when a line has no product to tell Odoo where the sale belongs	Default Expense Account, used the same way for costs
Numbers at Sahand	`INV/2026/00041`, `RINV/2026/00003`	`BILL/2026/10/00001`
Does it move money?	**No.** An invoice or a bill records that money is *owed*. The payment is a separate event, written in a bank or cash journal.	

> **The most useful sentence in this section**
> Selling and getting paid are two events in two journals. That is why an invoice can be confirmed today and stay "not paid" for a month: the sales journal has done its job, and the bank journal has not yet had anything to write.

5 Bank, cash and credit card journals

These are the money journals. Each one stands for one real container of money, and its balance must agree with something you can check outside Odoo.

	Bank	Cash	Credit Card
Stands for	One bank account	One cash box or petty-cash fund	One company card
Its main account is	The bank account in the ledger, `1102`	The cash box in the ledger, `1101`	What we owe the card issuer, `3120`
Checked against	The bank's statement	Counting the drawer	The card statement
Rule	One container, one journal, one account. Two bank accounts never share a journal, and two journals never share an account.		

How a line gets into the bank journal

The bank journal is filled with **bank transactions**: the lines of the bank's statement, typed in, imported from a file or fetched automatically. Each transaction immediately becomes a journal entry. One side is certain: the bank account went up or down. The other side is not known yet, so Odoo parks it in a waiting account called the **suspense account**.

Reconciling means telling Odoo what the transaction was for. The waiting line is then replaced by the real one. On 12 October the bank shows 198 received from Alborz:

1 Before

The sales journal already says Alborz owes 198. The bank journal says nothing yet.

Account	Open
1301 Receivable, Alborz	198

Invoice: **198 still due**

2 The transaction arrives

Entry `MEL/2026/00087` is created in the bank journal.

Account	Dr	Cr
1102 Bank Mellat	198	
1190 Suspense		198

Invoice: unchanged

3 Reconciled

The user matches the transaction with the invoice. Same entry, second line rewritten.

Account	Dr	Cr
1102 Bank Mellat	198	
1301 Receivable		198

Invoice: **Paid**

A healthy bank journal has two properties: the balance of its main account equals the bank's own balance, and its suspense account is back at zero once everything is reconciled. Paying a supplier is the same story in the other direction; on 14 October Sahand pays Pars Electric:

MEL **MEL/2026/00088** 14 Oct 2026 · Pars Electric Co. — Bank transaction

Account	Debit	Credit
3101 Accounts Payable	88	
1102 Bank Mellat		88
Total	**88**	**88**

Registering a payment before the bank shows it

A user can also click Pay on an invoice. What that does in the bank journal depends on the payment method chosen. If the method has an **outstanding account**, Odoo writes an entry at once and the invoice becomes In Payment. If it has none, nothing is written until the bank transaction is matched. Cheques need the first set-up; see the configuration guide.

The cash journal

A cash journal works like a bank journal without a bank. The user types each movement. Since nobody sends a statement, the check is a count: if the drawer holds more or less than the book says, the difference is posted to the journal's Profit or Loss account.

Moving money between two of our own containers is an **internal transfer**, and it is written once in each journal. On 15 October Sahand takes 10 out of the bank to fill the cash box. A small in-between account, 1191, holds the money while it is "on the way", and ends at zero:

MEL **MEL/2026/00089** 15 Oct 2026 — Bank transaction

Account	Debit	Credit
1191 Transfers in Transit	10	
1102 Bank Mellat		10
Total	**10**	**10**

CSH **CSH/2026/00031** 15 Oct 2026 — Cash transaction

Account	Debit	Credit
1101 Cash on Hand	10	
1191 Transfers in Transit		10
Total	**10**	**10**

On 18 October the office buys supplies for 3 in cash:

CSH **CSH/2026/00032** 18 Oct 2026 — Cash transaction

Account	Debit	Credit
8110 Office Supplies	3	
1101 Cash on Hand		3
Total	**3**	**3**

A petty-cash fund held by an employee is simply a second cash journal with its own account, so that each fund can be counted separately.

The credit card journal

A company card is a short loan from the card issuer: we buy today and settle later. Its journal therefore points at a debt account, not at a money account. On 20 October a software subscription of 12 is charged to the card:

CARD **CARD/2026/00009** 20 Oct 2026 — Card transaction

Account	Debit	Credit
8120 Software Subscriptions	12	
3120 Company Card		12
Total	**12**	**12**

When the card issuer collects the month's total from the bank account, that is one more bank transaction: it lowers the bank balance and clears the debt on 3120.

6 Miscellaneous journals

Some events come with no invoice, no bill and no movement of money on the day. They still have to be written somewhere.

Salaries earned in October are a cost of October even if they are paid in November. A machine loses a little of its value every month without anyone sending a document. These entries are written directly, under Accounting › Accounting › Journal Entries, in a journal of type Miscellaneous. A miscellaneous journal has no main account, because any account may appear in it.

MISC **MISC/2026/10/00001** 30 Oct 2026 — Journal entry

Account	Debit	Credit
8101 Salaries	150	
3201 Salaries Payable		150
Total	**150**	**150**

MISC **MISC/2026/10/00002** 31 Oct 2026 — Journal entry

Account	Debit	Credit
8130 Depreciation	10	
2190 Accumulated Depreciation		10
Total	**10**	**10**

The miscellaneous journals a company ends up with

Journal	Written by	What it holds
`MISC` Miscellaneous Operations	Accountants	Manual entries: corrections, accruals, anything that fits nowhere else.
`EXCH` Exchange Difference	Odoo	The small gain or loss when a foreign-currency invoice is paid at a different rate.
`CABA` Cash Basis Taxes	Odoo	Tax entries for companies whose VAT is due on payment, not on invoice.
`OPEN` Opening	Accountants, once	The starting balances on the day the company moves to Odoo.
`SAL` Salaries	Payroll, or accountants	Monthly salary entries. Worth its own journal as soon as payroll grows.
Depreciation, inventory valuation, tax closing	Odoo	Entries produced by the Assets, Inventory and tax-return features, when they are in use.

> **Keep hand-written and automatic entries in different journals.** When an auditor asks "which entries did a person type?", the answer should be one journal, not a search. That is the main reason to have more than one miscellaneous journal.

7 Worked example: one month at Sahand Industrial

Ten events in October 2026, eleven journal entries, six journals. Then the same lines again, sorted by account.

What happened, and where it was written

#	Date	What happened	Journal	Number	Amount
1	3 Oct	We sell ten panels to Alborz Trading Co. for 200 plus VAT.	INV Customer Invoices	INV/2026/00041	220
2	5 Oct	Pars Electric Co. bills us for components, 80 plus VAT.	BILL Vendor Bills	BILL/2026/10/00001	88
3	8 Oct	Alborz returns one faulty panel; we issue a credit note.	INV Customer Invoices	RINV/2026/00003	22
4	12 Oct	Alborz pays the rest into our account at Bank Mellat.	MEL Bank Mellat	MEL/2026/00087	198
5	14 Oct	We pay Pars Electric by bank transfer.	MEL Bank Mellat	MEL/2026/00088	88
6	15 Oct	We move money from the bank to the cash box.	MEL Bank Mellat CSH Cash Box	MEL/2026/00089 CSH/2026/00031	10
7	18 Oct	Office supplies are bought with cash.	CSH Cash Box	CSH/2026/00032	3
8	20 Oct	A software subscription is charged to the company card.	CARD Company Card	CARD/2026/00009	12
9	30 Oct	October salaries are recorded; they will be paid in November.	MISC Miscellaneous	MISC/2026/10/00001	150
10	31 Oct	The machinery loses a month of its value (depreciation).	MISC Miscellaneous	MISC/2026/10/00002	10

View one: book by book

Open each journal and you see only its own kind of event, in number order. This is how the people doing the daily work see the month.

INV Customer Invoices

INV/2026/00041	3 Oct
RINV/2026/00003	8 Oct

BILL Vendor Bills

BILL/2026/10/00001	5 Oct

MEL Bank Mellat

MEL/2026/00087	12 Oct
MEL/2026/00088	14 Oct
MEL/2026/00089	15 Oct

CSH Cash Box

CSH/2026/00031	15 Oct
CSH/2026/00032	18 Oct

CARD Company Card

CARD/2026/00009	20 Oct

MISC Miscellaneous

MISC/2026/10/00001	30 Oct
MISC/2026/10/00002	31 Oct

View two: account by account

Now take every line of those eleven entries and sort it by account. Each row is an account, each column a journal. A plain number is a debit, a number with a minus sign is a credit.

Account	INV	BILL	MEL	CSH	CARD	MISC	Change in October
1101 Cash on Hand	·	·	·	7	·	·	**7**
1102 Bank Mellat	·	·	100	·	·	·	**100**
1191 Transfers in Transit	·	·	10	−10	·	·	**0**
1301 Accounts Receivable	198	·	−198	·	·	·	**0**
1601 Input VAT	·	8	·	·	·	·	**8**
2190 Accumulated Depreciation	·	·	·	·	·	−10	**−10**
3101 Accounts Payable	·	−88	88	·	·	·	**0**
3120 Company Card	·	·	·	·	−12	·	**−12**
3201 Salaries Payable	·	·	·	·	·	−150	**−150**
3301 Output VAT	−18	·	·	·	·	·	**−18**
6101 Sales	−180	·	·	·	·	·	**−180**
7105 Purchases of Components	·	80	·	·	·	·	**80**
8101 Salaries	·	·	·	·	·	150	**150**
8110 Office Supplies	·	·	·	3	·	·	**3**
8120 Software Subscriptions	·	·	·	·	12	·	**12**
8130 Depreciation	·	·	·	·	·	10	**10**
Total of the column	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Amounts in million rial. Empty cells mean the journal never touched that account.

What the two views teach

Every column adds up to zero

Each entry balances, so each journal as a whole balances. A journal whose column does not total zero cannot exist in Odoo.

One account, several journals

What Alborz owes, 1301, was raised by the sales journal and cleared by the bank journal. Accounts are where the journals meet.

Money journals own one row

Only journal MEL touches 1102, and only CSH touches 1101. That is the rule "one container, one journal, one account" made visible.

The life of one invoice, across two journals

The row of account `1301`, opened up line by line:

Date	Journal	Entry	What	Debit	Credit	Still owed
3 Oct	`INV`	`INV/2026/00041`	Ten panels sold to Alborz	220		**220**
8 Oct	`INV`	`RINV/2026/00003`	Alborz returns one faulty panel		22	**198**
12 Oct	`MEL`	`MEL/2026/00087`	Alborz pays what it owes		198	**0**

8 How Odoo numbers the entries

The number is the journal's page number. Odoo has no screen where you set up a counter: it reads the journal's last number and adds one.

Anatomy of a number

`INV` / `2026` / `00041`

the journal's short code · year of the document date · counter: last number + 1

`BILL` / `2026` / `10` / `00001`

short code · year · month · counter

The rules

	Rule	What it means in practice
1	The number is given on confirmation.	A draft invoice has no number yet. It receives one at the moment it is confirmed, so drafts can be deleted without leaving a hole.
2	Next number = the journal's last number + 1.	Odoo looks at the most recent confirmed entry of the same journal and the same period and continues from it.
3	The counter restarts with the smallest period shown in the number.	A number that shows only the year restarts every January. A number that also shows the month restarts every month. By default invoices show the year, and bills the year and the month.
4	The first number of a series sets the pattern.	To change the pattern, edit the number of the first entry of a new period, or reset the latest entry to draft and edit its number. Odoo tells you how it understood the new pattern and follows it from then on.
5	The short code is the prefix.	Choose it with care when the journal is created: one to five characters, unique in the company.
6	Extra letters separate sub-series.	With the journal options switched on: `R` for credit notes (RINV...), `D` for debit notes, `P` for payments in a bank or cash journal.

Holes in the series

A series with a missing number raises a question nobody wants to answer: what was number 00040, and where is it? Holes appear when a confirmed entry is reset to draft and deleted, or when someone types a number by hand. Odoo 19 watches for this and shows a "Gaps in the sequence" warning on the journal's dashboard card.

If the numbers are wrong
Select the entries in the list view and use the action Resequence (developer mode). It renumbers them in their current order or by date, from a first number you give. It refuses to touch entries before a lock date, and it cannot create a duplicate.

A confirmed invoice is never deleted
If an invoice was wrong, cancel its effect with a credit note. The invoice keeps its number, the credit note gets its own, and the series stays whole. This is also what tax authorities expect.

9 The journal form, field by field

Everything a journal does is set on one form. Most fields can be left as Odoo proposes them; the ones in bold deserve a decision.

Accounting › Configuration › Journals · model `account.journal`

The top of the form, for every type

Field	Technical name	What it does
Journal Name	`name`	What users see on the dashboard and in reports. Name it after the thing it stands for: "Bank Mellat, Current", not "Bank 2".
Type	`type`	One of the six. Decides which fields appear below.
Short Code	`code`	One to five characters, unique. The prefix of every number in the journal.
Currency	`currency_id`	Leave empty for the company currency. If set, the journal only handles documents in that currency, as for a dollar bank account.

The tab Journal Entries

Field	Shown for	Technical name	What it does
Default Income Account	Sales	`default_account_id`	The income account used when an invoice line has no product.
Default Expense Account	Purchase	`default_account_id`	The expense account used when a bill line has no product.
Bank Account, Cash Account, Journal Account	Bank, Cash, Credit Card	`default_account_id`	The account that stands for the bank account, the cash box or the card. Never shared with another journal.
Suspense Account	Bank, Cash, Credit Card	`suspense_account_id`	Where a transaction waits until it is reconciled.
Profit Account, Loss Account	Cash	`profit_account_id` `loss_account_id`	Where the difference goes when the counted cash is more, or less, than the book.

Field	Shown for	Technical name	What it does
Account Number, Bank	Bank	`bank_account_id`	The real account number. Printed on invoices and used to recognise imported statements.
Bank Feeds	Bank Credit Card	`bank_statements_source`	How transactions get in: typed, imported, or synchronised with the bank where a connection exists.
Dedicated Credit Note Sequence	Sales Purchase	`refund_sequence`	Gives credit notes their own number series with an R in front.
Dedicated Payment Sequence	Bank Cash Credit Card	`payment_sequence`	Gives payments their own series, apart from bank transactions.

The tabs Incoming Payments and Outgoing Payments

Shown on bank and cash journals. Each line is one way of paying through this journal (transfer, cheque, card terminal) with, optionally, an outstanding account. An outstanding account is where a payment waits between the moment it is registered and the moment the bank confirms it. With no outstanding account, registering a payment writes no journal entry.

The tab Advanced Settings

Field	Shown for	What it does
Allowed accounts	All types	Limits which accounts can be used in this journal. Useful to stop a salary account appearing in the sales journal.
Email Alias	All but Bank Cash	An e-mail address for the journal. A PDF sent to it becomes a draft document, typically a vendor bill.
Secure Posted Entries with Hash	All but Bank Cash	Seals confirmed entries so they cannot be altered afterwards, only reversed. Required by law in some countries.
Communication Type, Communication Standard	Sales	The payment reference printed on invoices: based on the invoice number or on the customer, and in which format.

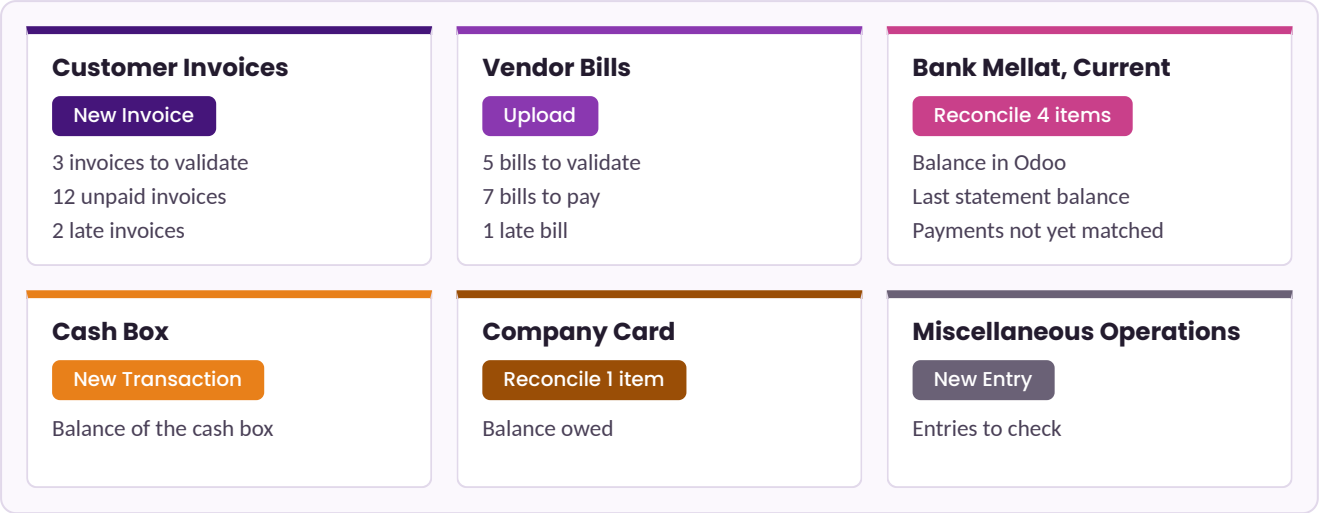
Sahand's journals, as configured

Code	Name	Type	Main account	A number from October
INV	Customer Invoices	Sales	6101 Sales	`INV/2026/00041`
BILL	Vendor Bills	Purchase	7105 Purchases of Components	`BILL/2026/10/00001`
MEL	Bank Mellat, Current	Bank	1102 Bank Mellat	`MEL/2026/00087`
CSH	Cash Box	Cash	1101 Cash on Hand	`CSH/2026/00031`
CARD	Company Card	Credit Card	3120 Company Card	`CARD/2026/00009`
MISC	Miscellaneous Operations	Miscellaneous	none	`MISC/2026/10/00001`
EXCH	Exchange Difference	Miscellaneous	none	nothing in October

What Odoo 19 creates for you. A new company starts with a sales journal (INV), a purchase journal (BILL), a miscellaneous journal (MISC), two automatic miscellaneous journals for exchange differences (EXCH) and cash-basis taxes (CABA), and one bank journal. Adding a bank account creates its journal and its account in one go. Cash and credit card journals are created by hand, which is what Sahand did for CSH and CARD.

10 The dashboard, and keeping journals under control

The Accounting dashboard is the list of journals turned into a workplace: one card per journal, each showing what is waiting to be done in that book.



A sketch of the dashboard, not a screenshot. The exact wording of buttons and counters depends on the type of the journal and on what is waiting in it. A journal can be shown on the dashboard or hidden from it.

Reading the dashboard every morning is the simplest control there is: a bank card with nothing to reconcile and a sales card with no late invoices mean those two books are in order.

Four tools for control

Tool	What it does	Where
Lock dates	Closes a period. After the sales lock date nobody can add or change entries in sales journals up to that date; the purchase lock does the same for purchase journals, and Lock Everything for all journals.	Accounting › Accounting › Lock Dates
Secured entries	Seals the confirmed entries of a journal with a chain of codes, so any later change would be detected.	Advanced Settings of the journal
Allowed accounts	Stops entries in this journal from using accounts that have no business there.	Advanced Settings of the journal

Tool	What it does	Where
Journal filter and journal groups	Every accounting report can be limited to chosen journals. Groups of journals, called multi-ledgers, let a report include or leave out a whole set at once.	The filter on each report

A journal that is no longer needed is **archived**, not deleted. Its entries stay, its numbers stay, and it disappears from the dashboard and from selection lists.

11 How many journals do we need?

Fewer than most people create. A journal is justified by a separate number series or a separate thing to check, and by nothing else.

Type	How many	Add one when
Bank Cash Credit Card	Exactly one per bank account, per cash box, per card.	A new account is opened or a new petty-cash fund is handed out.
Sales	One, to begin with.	A second series of invoice numbers is really required: export invoices, a second legal series, the point of sale, a branch with its own book.
Purchase	One, to begin with.	Imports or expense claims should be numbered apart from ordinary bills.
Miscellaneous	One for manual entries, plus those Odoo creates.	A source of entries is big enough to deserve its own book: payroll, opening balances, year-end adjustments.

The test

Ask two questions. Does this need **its own page numbers**? Does it have **its own statement or count** to be checked against? If either answer is yes, it is a journal. If you only want to see a report split a certain way, it is not.

Not a reason for a journal

A salesperson, a product line, a project, a customer, a department, a city. These are ways of slicing reports, and Odoo has better tools for them: analytic accounts, sales teams, product categories. A journal per salesperson gives twenty invoice series and no better report.

Three companies, three sets

Company	Journals	Count
A small trading company, one bank account	INV, BILL, one bank, one cash, MISC, EXCH	6
Sahand Industrial	INV, BILL, MEL, CSH, CARD, MISC, EXCH, plus OPEN and SAL as it grows	7 to 9
A group with a shop and exports	Domestic invoices, export invoices, shop sales, BILL, import bills, three banks, two cash boxes, a card, MISC, SAL, EXCH, OPEN	15

12 Journals and Iranian practice

The word "journal" means something slightly different to an Iranian accountant. Knowing the difference avoids the most common misunderstanding in a project.

Iran **One book, دفتر روزنامه**

In Iranian practice the journal book is *one* chronological book. Every accounting voucher سند حسابداری of the company is written in it by date, whatever its subject, usually with one continuous voucher number. Sales, purchases, bank and salaries are told apart by the accounts they use, not by the book they are in.

Odoo **Several books, Odoo's way**

Odoo follows the tradition of special journals: a sales book, a purchase book, a book per bank account. Put all of Odoo's journals together and sort the entries by date, and you have exactly the Iranian journal book. Odoo's journal and general ledger reports do that sorting for you.

Iranian term	In Odoo	Remark
دفتر روزنامه journal book	All journals together, by date	A report, not one journal.
سند حسابداری voucher	Journal entry	An invoice, a bill and a bank transaction are each already a voucher.
ردیف سند or آرتیکل voucher line	Journal item	
شماره سند voucher number	The entry's number	Counted per journal in Odoo, not across the whole company.
دفتر کل general ledger	General Ledger report	The same lines, sorted by account.
صندوق and تنخواه‌گردان	Cash journals	One per cash box and per petty-cash holder.
سند افتتاحیه opening voucher	One entry in a miscellaneous journal	Posted once, when the company starts on Odoo.

Points to settle early in an Iranian project

- **One voucher number for everything.** If the auditors insist on a single continuous number across all books, that is an addition to Odoo, because Odoo numbers per journal. Raise it before go-live, not after.
- **The year in the number.** Odoo takes the year from the Gregorian date. A financial year from Farvardin to Esfand crosses two Gregorian years, so numbers restart in January, in the middle of the Iranian year, unless the pattern is adapted or a localization add-on handles it.
- **Cheques.** Cheques received and issued are not journals. They are ways of paying inside a bank journal, each with its outstanding account. The configuration guide of this series shows the set-up.
- **Bank statements.** Odoo's automatic bank connections do not serve Iranian banks. Transactions are typed in or imported from the file the bank provides.
- **Statutory books.** What must be printed or submitted, and in which layout, is a question for the company's auditor. The data is all there; the layout may need a report.

13 Common mistakes

Each of these has been made in a real project. The left column is what was done, the middle what was seen, the right how to put it right.

Mistake	What you see	Remedy
A journal created for each salesperson, branch or product line.	Many invoice series, each with holes; reports no clearer than before.	One sales journal. Use sales teams and analytic accounts for the split.
Two bank accounts in one bank journal.	The journal's balance matches neither bank statement.	One journal and one account per bank account.
Two journals pointing at the same bank or cash account.	Reconciliation shows the other journal's lines; balances are confusing.	Give each journal its own account.
Recording a customer's payment as a manual entry in MISC.	The bank journal knows nothing of it; the same amount turns up again when the statement is entered.	Money movements belong in the bank or cash journal, and are matched with the invoice there.
Deleting a confirmed invoice that was wrong.	A hole in the series and a warning on the dashboard.	Issue a credit note.
Typing numbers by hand "to tidy up".	The journal follows the typed pattern from then on, sometimes in a way nobody intended.	Leave numbering to Odoo. Change a pattern only on the first entry of a period.
Choosing a short code without thinking.	Thousands of documents carry "BNK1" for ever.	Pick a meaningful code on day one. It is the prefix of every number.
Suspense account never looked at.	A balance grows there month after month: transactions nobody explained.	It must be zero after each reconciliation. A balance is a to-do list.
Expecting the invoice to be "paid" as soon as it is confirmed.	Confusion about why sales and cash do not agree.	Sale and payment are two events in two journals.
Everything manual thrown into MISC.	Salaries, corrections and opening balances cannot be told apart.	Separate journals for payroll and opening; MISC for the rest.

14 Cheat sheet, glossary and self-check

One table to keep open, the words in Persian, and six questions.

Which journal does it go in?

The event	Journal
We invoice a customer	Sales
A customer returns goods; we credit them	Sales
A supplier invoices us	Purchase
A supplier credits us for a return	Purchase
A customer's transfer arrives at the bank	Bank
We pay a supplier by transfer or cheque	Bank
The bank charges a fee or pays interest	Bank

The event	Journal
A customer pays in notes at the counter	Cash
Petty cash buys tea and taxi rides	Cash
Money moves from the bank to the cash box	Bank and Cash
The company card pays a subscription	Credit Card
Salaries of the month are recorded	Miscellaneous
A machine is depreciated	Miscellaneous
Opening balances; a correction	Miscellaneous

Persian, English, Odoo

Persian	In Odoo
دفتر روزنامه، روزنامه	Journal
سند حسابداری	Journal entry
ردیف سند، آرتیکل	Journal item
حساب	Account
بدهکار، بستانکار	Debit, credit
فاکتور فروش	Customer invoice
فاکتور خرید	Vendor bill
برگشت از فروش	Credit note

Persian	In Odoo
تراکنش بانکی	Bank transaction
مغایرت‌گیری بانکی	Bank reconciliation
حساب واسط	Suspense account
صندوق	Cash journal
تنخواه‌گردان	Petty cash, a cash journal
پیش‌نویس، ثبت‌شده	Draft, Posted
شماره سند	Number of the entry
تاریخ قفل	Lock date

Check yourself

	Question	Answer
1	A customer invoice is confirmed on Monday and paid on Friday. How many journal entries, in which journals?	Two. The invoice in the sales journal on Monday, the bank transaction in the bank journal on Friday.
2	The company opens a second bank account. What do you create?	One bank journal with its own account. Adding the bank account in Odoo creates both.
3	The sales manager wants invoices per salesperson. A journal each?	No. One journal; group the invoice report by salesperson or sales team.
4	Entry MEL/2026/00090 shows a line on the suspense account. What does that tell you?	The bank transaction has arrived and nobody has yet said what it was for. It still has to be reconciled.
5	After BILL/2026/10/00007, what number does the first bill of November get?	BILL/2026/11/00001. The number shows the month, so the counter restarts each month.
6	Where do October salaries go if they are paid in November?	A miscellaneous journal in October for the cost; the bank journal in November for the payment.

> **The whole guide in two lines.** A journal is a book for one kind of event, with its own numbers and its own thing to be checked against. An account is a bucket for one kind of money. Every line belongs to one of each.