Journal Entries & Accounting Adjustments

Document Number: BUSO-0001 **Date Published(sys):** 11/12/2025

General Description

Policy Summary:

This policy outlines the procedures for correcting a posted accounting transaction or transferring funds/expenditures between accounting worktags in Workday. Requests to correct expenditures must be submitted within 90- days of the original transaction posting date.

Purpose:

The purpose of an Accounting Journal Entry or Accounting Adjustment is to systematically record accounting corrections or transfers of funds from one accounting worktag to another. It ensures that every request is documented with the appropriate support and approvals.

Scope:

All faculty and staff submitting journal entry requests are subject to this policy. Likewise, the policy applies to those using Trinity resources (e.g., space, technology, equipment, personnel) to support these requests.

Exceptions:

None.

Policy Content

Journal Entries & Accounting Adjustments

A journal entry is required for any of the following:

- Transfer funds from one accounting Worktag to another
- Correct an Expense Report accounting Worktag

- Correction of a requisition or supplier invoice that was previously created
- Correct a Deposit transaction

A Journal Entry request should be completed by accessing the Create Request Task in Workday

Journal entries that requests that result in an Accounting Adjustment will created an action item in a budget approvers Workday inbox.

Performance Evaluation

Consequences of Policy Violation:

An individual's ability to request a journal entry or accounting adjustment carries high expectations for accountability and ethical behavior. Noncompliance with this policy may trigger an audit and cause unnecessary processing delays. Failure to follow this policy and its procedures may result in administrative and/or disciplinary action.

Terms & Definitions

Terms and Definitions:

Term:	Definition:
Journal Entry	A formal record of financial transactions in Trinity's accounting system. It is used to document all business transactions by date.
An Accounting Adjustment	A request to correct a paid supplier invoice worktag or spend category, or to correct a worktag on a paid expense report in Workday.

Attachments

Journal Entry Form

Related Documents

Related Content:

Journal Entry Google Form

Revision Management

Revision History Log:

Revision #:	Date:	Recorded By:
v3.2	11/4/2025 1:59 PM	Pamela Mota
v3.1	10/7/2025 2:48 PM	Pamela Mota
v3.0	1/19/2023 5:04 PM	Yvonne Cortez
v2.0	5/31/2022 11:32 AM	Holly Warfel
v1.0	6/14/2019 9:45 AM	Diana Heeren

Vice President Approval:

Name:	Title:
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