



**HEC Paris
Students Union**

Accounting adjustment entries in AssoConnect



What is an accounting adjustment entry?

- An accounting adjustment entry is called “**Ecriture comptable de régularisation**” in French.
- You need to post such entries when:
 - The fiscal year is closed **AND** you forgot an entry,
 - OR
 - The fiscal year is closed **AND** you could not enter some transactions.
- For such entries:
 - Use AssoConnect as usual (expenses / revenues),
 - Do not forget to join the proof (invoice, receipt, contract...),
 - The date to be used is **1 September of the running fiscal year**
(e.g.: On November 18, 2020 or February 14, 2021 => Use September 1, 2021)
 - The **denomination (libellé)** must start with the real date of the operation.
(e.g.: 11/18/2020 – T-shirts)