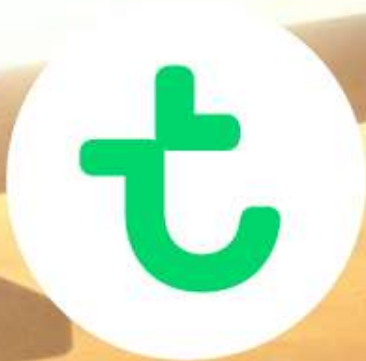


Transavia France

Revenue
Recognition



transavia

 transavia

Création des items

Les items peuvent être paramétrés de deux façons différentes:

- reconnaissance du revenu en fonction de la date de la facture
- reconnaissance du revenu en fonction de la date de vols

The screenshot shows the configuration page for a 'Non-inventory Item for Sale' with ID 706101. The item is named 'One Way' and is associated with the 'Tour Operator 828' department. The configuration is divided into several sections:

- Inventory Information:** Includes 'ITEM NAME/NUMBER' (706101 One Way) and 'SUBITEM OF' (Tour Operator 828).
- Classification:** Shows 'SUBDIVISION' (Transavia Consolidated / Transavia France S.A.S.) and 'DEPARTMENT' (50000 TICKET REV & ANCILLARY).
- Accounting:** Lists 'INCOME ACCOUNT' (706101 828 Revenues) and 'DEFERRED REVENUE ACCOUNT' (828001 Sold but not from Revenue Tickets).
- Revenue Recognition / Amortization:** Contains various settings such as 'ALLOCATION TYPE' (Normal), 'REVENUE RECOGNITION RULE' (Flight Date), 'REV ETC FORECAST RULE' (Flight Date), and 'REVENUE ALLOCATION METHOD' (Revenue Arrangement Creation).
- Tax / Tariff:** Shows 'TAX SCHEDULE' (Exempt) and 'HOLD REVENUE RECOGNITION' (unchecked).

Création de la facture

Pour les items paramétrés avec la date de vols, il est indispensable de renseigner la rubrique Flight date lors de la création de la facture.

Invoice # INV-TO-00025799 Club Mediterranee PAID IN FULL

Credit GL Impact Actions StickyNotes New

Drop files here. Click for more options.

Primary Information

INVOICE # INV-TO-00025799	POSTING PERIOD Aug 2018	SOURCE
CUSTOMER Club Mediterranee	DUE DATE 2/9/2018	CREATED BY / CONTACT 30676 ARNAUD CORMON
DATE 31/7/2018	MEMO Facture client: CLUB MED TNG	INVOICE TYPE
<input type="checkbox"/> INVOICE ON HOLD		EXTERNAL DOCUMENT NUMBER 18MCR18T

Summary

SUBTOTAL	18 640.00
TAX TOTAL	0.00
TOTAL	18 640.00
AMOUNT REMAINING	0.00

Classification

SUBSIDIARY Transavia France S.A.S.	DEPARTMENT 50000 TICKET REV & ANCILLARY
---------------------------------------	--

SOURCE
CSV
 EXPORTED TO KYRIBA FOR GL RECONCILIATION

Items Billing Accounting Relationships Communications Related Records System Information Custom Accounting Books Tax Reporting

ITNA	FLIGHT DATE	FLIGHT NUMBER	ROUTE	ADULTS	CHILD	INFANTS	OUTBOUND	INBOUND	QUANTITY	UNIT PRICE	AMOUNT	TAX CODE	TAX RATE	GROSS AMT	TAX AMT	DISCOUNT	DEPARTMENT	CONTRACT PROFILE	SEASON CODE
Tour Operator I2B 706101 Day Return	2/9/2018		ORY-TNG-ORY						1	18 640.00	18 640.00	FRE.Export	0.0%	18 640.00	0.00		50000 TICKET REV & ANCILLARY		

Credit GL Impact Actions

Comptabilisation de la facture

La facture est directement comptabilisé dans un compte de PCA.

GL Impact Return to Invoice #INV-TO-00025799

ACCOUNTING BOOK: - All - TOTAL: 4

ACCOUNTING BOOK	ACCOUNT	AMOUNT (DEBIT)	AMOUNT (CREDIT)	BASE CURRENCY	POSTING	MEMO	NAME	SUBSIDIARY	DEPARTMENT
French GAAP	411100 Customers	€18 840,00		Euro	Yes	Facture client CLUB MED TNG	Club Mediterranee	Transavia Consolidated: Transavia France S.A.S.	50000 TICKET REV & ANOLLARY
French GAAP	487001 Sold but not flown Revenue Tickets		€18 840,00	Euro	Yes		Club Mediterranee	Transavia Consolidated: Transavia France S.A.S.	50000 TICKET REV & ANOLLARY
Primary Accounting Book	411100 Customers	€18 840,00		Euro	Yes	Facture client CLUB MED TNG	Club Mediterranee	Transavia Consolidated: Transavia France S.A.S.	50000 TICKET REV & ANOLLARY
Primary Accounting Book	487001 Sold but not flown Revenue Tickets		€18 840,00	Euro	Yes		Club Mediterranee	Transavia Consolidated: Transavia France S.A.S.	50000 TICKET REV & ANOLLARY

Revenue arrangement

Le système crée deux revenue arrangement (un par book), et conserve les informations nécessaires pour reconnaître par la suite le revenue.

Invoice INV-TO-00025799 Club Mediterranee **PAID IN FULL**

Credit GL Impact Actions StickyNotes New

Drop files here. Click for more options.

Primary Information

INVOICE # INV-TO-00025799	POSTING PERIOD Aug 2018	SOURCE
CUSTOMER Club Mediterranee	DUE DATE 2/9/2018	CREDITED BY / CONTACT 30076 ARNAUD CORMON
DATE 31/7/2018	MEMO Facture client CLUB MED TNG	INVOICE TYPE
<input type="checkbox"/> INVOICE ON HOLD		EXTERNAL DOCUMENT NUMBER 18M08181

Summary

SUBTOTAL	18 640.00
TAX TOTAL	0.00
TOTAL	18 640.00
AMOUNT REMAINING	0.00

Classification

SUBSIDIARY Transavia France S.A.S.	DEPARTMENT 5000 TICKET REV & ANCILLARY
---------------------------------------	---

SOURCE: CSV
 EXPORTED TO KYBIA FOR GL RECONCILIATION

Items Billing Accounting Relationships Communication **Related Records** System Information Custom Accounting Books Tax Reporting

Payments + **Revenue Arrangements**

ACCOUNTING BOOK	DATE	TYPE	NUMBER	STATUS	LINE TYPE	AMOUNT
Primary Accounting Book	3/8/2018	Revenue Arrangement	RA00060400	Approved	Revenue Arrangement	18 640.00
French GAAP	3/8/2018	Revenue Arrangement	RA00060433	Approved	Revenue Arrangement	18 640.00

A la date de vol le système passe une OD pour reconnaître les revenus du jour en soldant les comptes de PCA.

Book Specific Journal 🔍

JRL-TO-00043025 **CREATED FROM REVENUE RECOGNITION SCHEDULE**

GL Impact | 🖨️ | 🔄 | Actions + | StickyNotes ▾ New: 🟡 🟢

Primary Information

ENTRY NO. JRL-TO-00043025	EXCHANGE RATE 1.00	MEMO
SUBSIDIARY Transavia France S.A.S.	DATE 2/9/2018	MANUAL SOURCE
CURRENCY Euro	POSTING PERIOD Sep 2018	

ACCOUNTING BOOK:
Primary Accounting Book

EXPORTED TO KYRIBA FOR GL RECONCILIATION

Lines | Communication | Related Records | System Information | Custom | Tax Reporting

231 460,01 •

ACCOUNT	DEBIT	CREDIT	MEMO	NAME	AIRCRAFT REGISTRATION	ENGINE REGISTRATION	DEPARTMENT	EXTERNAL REF. LINE ID	JOURNAL LOCATIONS	FLIGHT MONTH	PROJECT ID	IT TIMES PERIOD
487003 Sold but not flown Revenue Pax tax	955,80		Rev Rec Source	ITCompany SA			50000 TICKET REV & ANCILLARY					
447700 Pax taxes collected		955,80	Rev Rec Destination	ITCompany SA			50000 TICKET REV & ANCILLARY					
487003 Sold but not flown Revenue Pax tax	500,70		Rev Rec Source	Kepler			50000 TICKET REV & ANCILLARY					
447700 Pax taxes collected		500,70	Rev Rec Destination	Kepler			50000 TICKET REV & ANCILLARY					
487003 Sold but not flown	172,20		Rev Rec Source	Ucpa Sports Planete			50000 TICKET REV & ANCILLARY					

Rapport pour contrôle des revenus.

Transavia Airlines C.V.
Transavia Consolidated : Transavia France S.A.S.
Analyses revenus
Sep 2018

Account	Item	Date	Document Number	Entity: Name (S)	Memo	Department: Name	De	Cre	Balan	Source
706100 - B2C Revenues										
	B2C : Combinability Internal partner	10/08/2018	INV-HV-00012466	TRANSAVIA EUR	Facture fournisseur	50000 TICKET REV & ANCLLARY		€11 513,84	-€788 444 884,88	
	B2C : Combinability Internal partner	10/08/2018	INV-HV-00012469	TRANSAVIA EUR	Facture fournisseur	50000 TICKET REV & ANCLLARY	€12 457,89		-€788 456 396,72	
	B2C : Combinability Internal partner	10/08/2018	INV-HV-00012467	TRANSAVIA EUR	Facture fournisseur	50000 TICKET REV & ANCLLARY		€2 280,50	-€788 446 221,33	
	B2C : Combinability Internal partner	10/08/2018	INV-HV-00012468	TRANSAVIA EUR	Facture fournisseur	50000 TICKET REV & ANCLLARY	€5 932,36		-€788 440 288,97	
	- No Item -	14/09/2018	JRL-TO-00044136		EXTProvision code share AF 08/2018	50000 TICKET REV & ANCLLARY	€2 712 363,16		-€811 722 793,18	
	B2C : 706100 revenu Code Share	14/09/2018	INV-TO-00027929	Air France	Facture client: AF Code share 08/2018	50000 TICKET REV & ANCLLARY		€2 712 363,16	-€815 916 606,04	
	- No Item -	28/09/2018	JRL-TO-00045236		RECLASSEMENT BRANDED FARES SEPTEMBRE 2018	50000 TICKET REV & ANCLLARY	€2 936 993,00		-€833 957 287,85	
	- No Item -	28/09/2018	JRL-TO-00045048		SOLDE BILLETS FAVEURS T4 2017	50000 TICKET REV & ANCLLARY	€11 770,76		-€833 945 517,09	
	- No Item -	30/09/2018	JRL-TO-00045387		Provision code share AF 08/2018	50000 TICKET REV & ANCLLARY		€1 400 000,00	-€838 771 927,16	
Total - 706100 - B2C Revenues							€5 679 517,17	€57 794 792,68	-€840 560 160,39	
706101 - B2B Revenues										
	- No Item -	01/09/2018	JRL-TO-00043018			50000 TICKET REV & ANCLLARY		€678 369,90	-€92 587 857,34	
	- No Item -	01/09/2018	JRL-TO-00045041		EXT FAE CA B2B 08/2018	50000 TICKET REV & ANCLLARY	€26 858,41		-€92 540 986,93	
	- No Item -	02/09/2018	JRL-TO-00043025			50000 TICKET REV & ANCLLARY		€227 489,50	-€92 768 488,43	
	- No Item -	09/09/2018	JRL-TO-00043666			50000 TICKET REV & ANCLLARY		€111 737,50	-€92 880 225,93	
	- No Item -	09/09/2018	JRL-TO-00043664			50000 TICKET REV & ANCLLARY		€986 016,01	-€93 866 243,94	
	- No Item -	10/09/2018	JRL-TO-00043752			50000 TICKET REV & ANCLLARY		€102 440,00	-€93 968 683,94	
	- No Item -	11/09/2018	JRL-TO-00043895			50000 TICKET REV & ANCLLARY		€62 162,00	-€94 030 845,94	
	- No Item -	12/09/2018	JRL-TO-00043958			50000 TICKET REV & ANCLLARY		€36 742,00	-€94 067 587,94	
	- No Item -	13/09/2018	JRL-TO-00044039			50000 TICKET REV & ANCLLARY		€85 752,00	-€94 153 339,94	
	- No Item -	14/09/2018	JRL-TO-00044137			50000 TICKET REV & ANCLLARY		€105 805,00	-€94 259 144,94	
	- No Item -	15/09/2018	JRL-TO-00044139			50000 TICKET REV & ANCLLARY		€413 159,10	-€94 672 304,04	
	- No Item -	16/09/2018	JRL-TO-00044144			50000 TICKET REV & ANCLLARY		€197 425,50	-€94 869 729,54	
	- No Item -	17/09/2018	JRL-TO-00044231			50000 TICKET REV & ANCLLARY		€138 525,20	-€95 008 254,74	
	- No Item -	18/09/2018	JRL-TO-00044321			50000 TICKET REV & ANCLLARY		€61 481,50	-€95 069 736,24	
	- No Item -	19/09/2018	JRL-TO-00044389			50000 TICKET REV & ANCLLARY		€32 625,50	-€95 102 361,74	
	- No Item -	20/09/2018	JRL-TO-00044453			50000 TICKET REV & ANCLLARY		€82 305,00	-€95 184 666,74	
	- No Item -	21/09/2018	JRL-TO-00044536			50000 TICKET REV & ANCLLARY		€114 361,00	-€95 299 027,74	
	- No Item -	22/09/2018	JRL-TO-00044539			50000 TICKET REV & ANCLLARY		€404 446,10	-€95 703 473,84	
	- No Item -	23/09/2018	JRL-TO-00044544			50000 TICKET REV & ANCLLARY		€186 417,50	-€95 889 891,34	
	- No Item -	24/09/2018	JRL-TO-00044632			50000 TICKET REV & ANCLLARY		€150 451,00	-€96 040 342,34	
	- No Item -	25/09/2018	JRL-TO-00044801			50000 TICKET REV & ANCLLARY		€53 840,00	-€96 094 182,34	
	- No Item -	26/09/2018	JRL-TO-00044883			50000 TICKET REV & ANCLLARY		€35 288,50	-€96 129 470,84	
	- No Item -	27/09/2018	JRL-TO-00044997			50000 TICKET REV & ANCLLARY		€71 890,00	-€96 201 360,84	
	- No Item -	28/09/2018	JRL-TO-00045053			50000 TICKET REV & ANCLLARY		€94 389,00	-€96 295 749,84	
	- No Item -	29/09/2018	JRL-TO-00045057			50000 TICKET REV & ANCLLARY		€367 585,10	-€96 663 334,94	
	- No Item -	30/09/2018	JRL-TO-00045062			50000 TICKET REV & ANCLLARY		€160 085,50	-€96 823 420,44	
Total - 706101 - B2B Revenues							€26 858,41	€4 960 571,41	-€96 823 200,44	

Rapport pour contrôle par facture du montant reconnue et du montant différé. Permet également de justifier les comptes de revenus et de pca.

Transavia Airlines C.V.
Transavia Consolidated : Transavia France S.A.S.
CLT - Control CA B2B V2
1 January 2017 - 30 September 2018

Flight Date	Item: Item Name	Source Document Number	Source Ty	Revenue Arrangem	Customer	Amor	Total Amount Recogni	Total Amount Deferi	Source Da	Document Date	Route
02/09/2018	706101 Charter Price	INV-TO-00025791	Invoice	RA00061774	Club Mediterranee	€38 272,50	€38 272,50	€0,00	31/07/2018	03/08/2018	ORY-FAO-ORY
02/09/2018	706101 Day Return	INV-TO-00025793	Invoice	RA00060642	Club Mediterranee	€16 200,00	€16 200,00	€0,00	31/07/2018	03/08/2018	ORY-DJE-ORY
02/09/2018	706101 Day Return	INV-TO-00025798	Invoice	RA00061064	Club Mediterranee	€8 800,00	€8 800,00	€0,00	31/07/2018	03/08/2018	ORY-PMO-ORY
02/09/2018	706101 Day Return	INV-TO-00025799	Invoice	RA00060400	Club Mediterranee	€18 640,00	€18 640,00	€0,00	31/07/2018	03/08/2018	ORY-TNG-ORY
02/09/2018	706101 Day Return	INV-TO-00025894	Invoice	RA00060636	Club Mediterranee	€3 720,00	€3 720,00	€0,00	01/08/2018	03/08/2018	ORY-PMO-ORY
02/09/2018	706101 Day Return	INV-TO-00025895	Invoice	RA00060155	Club Mediterranee	€3 152,00	€3 152,00	€0,00	01/08/2018	03/08/2018	ORY-PMO-ORY

Possibilité de décaler les dates du module (par exemple pour des clôtures mensuelles).

Schedule Revenue Recognition Journal Entries

[Edit](#) [Back](#) [Actions](#) ▾

Primary Information

NAME
TO - Schedule Revenue Recognition JE Primary

DESCRIPTION

INACTIVE

SUBSIDIARY
Transavia France S.A.S.

ACCOUNTING BOOK
Primary Accounting Book

REVENUE RECOGNITION PLAN SAVED SEARCH
SCRIPT SEARCH (DO NOT EDIT) - Revenue Recognition Plans

INCLUDE PRIOR PERIODS

EXCLUDE CURRENT AND FUTURE PERIODS

Schedule

RECURRENCE FREQUENCY
Daily

REPEAT EVERY
1

NEXT DATE
10/10/2018

NEXT TIME
7:00 (GMT+01:00) Brussels, Copenhagen, Madrid, Paris

LAST EXECUTED
1/10/2018 7:00 (GMT+01:00) Brussels, Copenhagen, Madrid, Paris

Thank you!

