

TransactionType_DE
TransTypeCode
Name

- External**
- Person or Organisation
 - Debtor or Creditor
 - Receiver = Debit
 - Giver = Credit

AccountType_Ext
AccountType_Ext
TransTypeCode
Description
Fee

Cq	Cheque	Cr	
Sv	Saving	Cr	
SB	SavingHighInt	Cr	
LC	LineOfCredit	Cr	
Mg	Mortgage	Cr	

EntityType
EntityType
Name

- Person
- Organisation

Account
AccountNo
AccountType_Ext
LastName
FirstName
Initial
BirthDate
BirthPlace
BirthState
BirthCountry
...

123	Alex
234	Mary
345	John

TransactionType_Ext
TransTypeCode_Ext
Description

AC	Adj Credit	+
AD	Adj Debit	-
Dp	Deposit	+
FS	Bank Fee	-
WD	Withdrawal	-
MA	ASH Withdrawal	-

AccountStatement
AccountNo
Date
ClosingBalance
TotalCredit
TotalDebit

- One row per AccountNo per month, that has transactions
- Date is 1st day of month

- Internal**
- Real**
- Balance Sheet: Asset or Liability
 - Income = Debit
 - Outgoing = Credit
- Nominal**
- Profit & Loss: Revenue or Expense
 - Gain or Loss
 - Expense, Loss = Debit
 - Gain, Revenue = Credit

AccountType
AccountType
Description

AA	Asset
AL	Liability
RR	Revenue
RE	Expense
GC	Gain
GL	Loss

Ledger
LedgerNo
AccountType
Name
...

600	RR	Revenue
660	RR	Fee
661	RR	FeeRegular
662	RR	FeeTransaction
663	RR	Penalty
666	RR	Adjustment
990	AL	House
990	AL	HouseCash
992	AL	HouseReserve
990	AL	InterBank

LedgerTransaction
LedgerNo
DateTime
LedgerNo_Dr
Amount

- One row per Xact
- LedgerNo is Cr
- LedgerNo_Dr is Dr

LedgerStatement
LedgerNo
Date
ClosingBalance

- One row per LedgerNo per week, that has transactions
- Date is 1st day of week

AccountTransaction
LedgerNo
DateTime
TransTypeCode
AccountType_Ext
AccountNo
Amount

- One row per Xact
- XactTypeCode applies to the LedgerNo
- Other side applies to AccountNo

Table Type

Ledger (Internal)

Account (External)

Transaction

Internal

PrimaryKey

AlternateKey

External

PrimaryKey

AlternateKey

Attribute

Attribute

Accounting Database Design

Puja Mehta



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Accounting Database Design Derek Liew, 2010-10-19 Learn the powerful knowledge of using queries sql to generate conventional profit and loss balance sheet cash flow or even bank reconciliation on the fly There are no other technical books that provide the equilibrium knowledge of both accounting and sql programming needed in developing an in house customized business or accounting application The chapters in the book are concise and practical You will discover realistic tables required in a relational database structure that stores important transactional information for your payables receivables assets banking and journals You will learn normalization concepts to building accounting tables and identifying redundant fields in third phase of the normalization process

Modeling and Designing Accounting Systems C. Janie Chang, Laura R. Ingraham, 2007 Get the database skills that are in demand More and more organizations are turning to database management systems to manage their accounting and other operational data These organizations are looking for accountants with database skills and a good understanding of information technology With Chang and Ingraham's *Data Modeling and Database Design Using Access to Build a Database* you can develop the skills needed to build an actual accounting information system Taking an approach that is both conceptual and practical this book will help you understand the theory of data modeling as well as its application and ultimate implementation in database design Key Features Step by step detailed instructions show how to model and design three essential processes of an accounting information system the sales collection process the acquisition payment process and the human resources payroll process Presents data modeling from an REA resource event agent perspective The approach is software independent but utilizes Microsoft Access 2003 to implement the data models throughout the text Multiple choice and detailed problems at the end of each chapter reinforce learning Includes a CD ROM containing the additional data and forms you will need to complete each chapter

Accounting Database Design and T-SQL Reporting Derek Liew, 2011-02-18 This book will introduce the concept of normalization adopting the first normal form to third normal form approach in designing and developing an accounting database We begin to learn how to design and build a group of fundamental tables representative of each accounting modules that forms the foundation of an accounting database We learn how to normalize tables by continuously adding and changing key fields as we progress from one chapter to the next

Challenges of Information Technology Management in the 21st Century Information Resources Management Association. International Conference, 2000 As the 21st century begins we are faced with opportunities and challenges of available technology as well as pressured to create strategic and tactical plans for future technology Worldwide IT professionals are sharing and trading concepts and ideas for effective IT management and this co operation is what leads to solid IT management practices This volume is a collection of papers that present IT management perspectives from professionals around the world The papers seek to offer new ideas refine old ones and pose interesting scenarios to help the reader develop company sensitive management strategies

Database Design for Smarties Robert J.

Muller,1999-03-08 Craft the Right Design Using UML Whether building a relational object relational or object oriented database database developers are increasingly relying on an object oriented design approach as the best way to meet user needs and performance criteria This book teaches you how to use the Unified Modeling Language the official standard of the Object Management Group to develop and implement the best possible design for your database Inside the author leads you step by step through the design process from requirements analysis to schema generation You ll learn to express stakeholder needs in UML use cases and actor diagrams to translate UML entities into database components and to transform the resulting design into relational object relational and object oriented schemas for all major DBMS products Features Teaches you everything you need to know to design build and test databases using an OO model Shows you how to use UML the accepted standard for database design according to OO principles Explains how to transform your design into a conceptual schema for relational object relational and object oriented DBMSs Offers practical examples of design for Oracle SQL Server Sybase Informix Object Design POET and other database management systems Focuses heavily on re using design patterns for maximum productivity and teaches you how to certify completed designs for re use

Relational Database Design

Clearly Explained Jan L. Harrington,2002-04-23 Fully revised and updated Relational Database Design Second Edition is the most lucid and effective introduction to relational database design available Here you ll find the conceptual and practical information you need to develop a design that ensures data accuracy and user satisfaction while optimizing performance regardless of your experience level or choice of DBMS Supporting the book s step by step instruction are three case studies illustrating the planning analysis and design steps involved in arriving at a sound design These real world examples include object relational design techniques which are addressed in greater detail in a new chapter devoted entirely to this timely subject Concepts you need to master to put the book s practical instruction to work Methods for tailoring your design to the environment in which the database will run and the uses to which it will be put Design approaches that ensure data accuracy and consistency Examples of how design can inhibit or boost database application performance Object relational design techniques benefits and examples Instructions on how to choose and use a normalization technique Guidelines for understanding and applying Codd s rules Tools to implement a relational design using SQL Techniques for using CASE tools for database design

Accounting Information Systems Australasian Edition Marshall Romney,Paul Steinbart,Joseph Mula,Ray McNamara,Trevor Tonkin,2012-10-24 At last the Australasian edition of Romney and Steinbart s respected AIS text Accounting Information Systems first Australasian edition offers the most up to date comprehensive and student friendly coverage of Accounting Information Systems in Australia New Zealand and Asia Accounting Information Systems has been extensively revised and updated to incorporate local laws standards and business practices The text has a new and flexible structure developed especially for Australasian AIS courses while also retaining the features that make the US edition easy to use nt concepts such as systems cycles controls auditing fraud and cybercrime ethics and the REA data model are brought to

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Arlene A. Savage, Danielle Brannock, Alicja Arnold, Matt Dyki, 2026-01-27 em style box sizing border box font family Open Sans Arial Black Gadget sans serif font size 16px Accounting Information Systems 1st Australia and New Zealand Edition equips students with the skills needed to become future ready accountants This textbook integrates real world applications including many local examples to help students understand course concepts efficiently Through case based learning and data analysis students learn to make informed business decisions Innovative Computing 2025, Volume 2 Hao-Shang Ma, Hwa-Young Jeong, Yu-Wei Chan, Hsuan-Che Yang, 2025-07-22 This book comprises select proceedings of the 7th International Conference on Innovative Computing which was held in Bangkok Thailand Jan 19 23 2025 IC 2025 focusing on cutting edge research carried out in the areas of information technology science and engineering Some of the themes covered in this book are cloud communications and networking high performance computing architecture for secure and interactive IoT satellite communication wearable network and system infrastructure management etc The essays are written by leading international experts making it a valuable resource for researchers and practicing engineers alike **Pro SQL Server 2000 Database Design** Louis Davidson, 2008-01-01 Database design is one of the most contentious issues in computer science There is always a delicate balance to be struck between the strict academic rules that govern the design of relational databases and the real world techniques that programmers apply to get the job done in a certain time frame This book s goal is to cover from a real world point of view all of the essential elements in designing modeling and building efficient relational databases while avoiding a dry theoretical approach Author Louis Davidson explains the process of implementing a database from generating tables and allowing access to these tables using Microsoft SQL Server 2000 This includes tackling data modeling focusing on the IDEF1X notation requirements gathering normalization beyond the Third Normal Form and implementing tables constraints triggers procedures user defined functions and so on Davidson provides a full and realistic case study that clearly illustrates the entire process from the initial discussions of a client s needs through development of a logical model to a complete implementation of the system

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