

TransactionType_DE
TransTypeCode
Name

- External**
- Personal
 - 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	Dr
Mg	Mortgage	Dr

EntityType
EntityType
Name

- P Person
- O 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

Hao-Shang Ma, Hwa-Young Jeong, Yu-Wei Chan, Hsuan-Che Yang

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