

TransactionType_DE
TransTypeCode
Name

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

AccountType_Ext
AccountType_Ext
TransTypeCode
Description
Fee

EntityType
EntityType
Name

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

TransactionType_Ext
TransTypeCode_Ext
Description

AccountStatement
AccountNo
Date
ClosingBalance
TotalCredit
TotalDebit

- 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

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

Ledger
LedgerNo
AccountType
Name
...

LedgerTransaction
LedgerNo
DateTime
LedgerNo_Dr
Amount

LedgerStatement
LedgerNo
Date
ClosingBalance

AccountTransaction
LedgerNo
DateTime
TransTypeCode_Ext
AccountNo
Amount

- Table Type**
- Ledger (Internal)
 - Account (External)
 - Transaction
- Internal**
- PrimaryKey
 - AlternateKey
- External**
- PrimaryKey Attribute
 - AlternateKey Attribute

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

Accounting Database Design

Annelies Wilder-Smith



Accounting Database Design:

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Table of Contents Accounting Database Design

1. Understanding the eBook Accounting Database Design
 - The Rise of Digital Reading Accounting Database Design
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Database Design
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Database Design
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Database Design
 - Personalized Recommendations
 - Accounting Database Design User Reviews and Ratings
 - Accounting Database Design and Bestseller Lists
5. Accessing Accounting Database Design Free and Paid eBooks
 - Accounting Database Design Public Domain eBooks
 - Accounting Database Design eBook Subscription Services
 - Accounting Database Design Budget-Friendly Options
6. Navigating Accounting Database Design eBook Formats

- ePub, PDF, MOBI, and More
- Accounting Database Design Compatibility with Devices
- Accounting Database Design Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Database Design
 - Highlighting and Note-Taking Accounting Database Design
 - Interactive Elements Accounting Database Design
- 8. Staying Engaged with Accounting Database Design
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Database Design
- 9. Balancing eBooks and Physical Books Accounting Database Design
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Database Design
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Database Design
 - Setting Reading Goals Accounting Database Design
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Database Design
 - Fact-Checking eBook Content of Accounting Database Design
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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