

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

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## **Accounting Database Design:**

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**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 Object-Oriented

Methodologies and Systems Elisa Bertino, Susan Urban, 1994-09-07 This volume presents the proceedings of the International Symposium on Object Oriented Methodologies and Systems ISOOMS 94 held in Palermo Italy in September 1994 in conjunction with the AICA 1994 Italian Computer Conference The 25 full papers included cover not only technical areas of object orientation such as databases programming languages and methodological aspects but also application areas The book is organized in chapters on object oriented databases object oriented analysis behavior modeling object oriented programming languages object oriented information systems and object oriented systems development     **Core Concepts**

**of Accounting Information Systems** Mark G. Simkin, James L. Worrell, Arline A. Savage, 2018-02-13 Accounting Information systems AIS have become indispensable in the field and this book provides clear guidance for students or professionals needing to get up to speed Designed to suit a one semester AIS course at the graduate undergraduate or community college level Core Concepts of Accounting Information Systems explores AIS use and processes in the context of modern day accounting Coverage includes conceptual overviews of data analytics accounting and risk management as well as detailed discussion of business processes cybercrime database design and more to provide a well rounded introduction to AIS Case studies reinforce fundamental concepts using real world scenarios that encourage critical thinking while AIS at Work examples illustrate complex procedures or concepts in everyday workplace situations Test Yourself questions allow students to gauge their level of understanding while End of Chapter questions stimulate application of new skills through problems cases and discussion questions that facilitate classroom dialogue Practical current relevant and grounded in everyday application this book is an invaluable resource for students of managerial accounting tax accounting and compliance

**Accounting in SQL** Derek Liew, 2012-10-12 This book will teach you how to write SQL for an accounting system You will learn how to develop various modular graphical user interface GUI with strong business logic control to creating conventional referential tables and to writing powerful SQL statement involving the use of joins subqueries cursors advanced data filtering constraints stored procedures and triggers as we progress from one chapter to the next in building a complete functional accounting system     Cyber Security Intelligence and Analytics Zheng Xu, Saed Alrabaaee, Octavio

Loyola-González, Xiaolu Zhang, Niken Dwi Wahyu Cahyani, Nurul Hidayah Ab Rahman, 2022-02-26 This book presents the outcomes of the 2022 4th International Conference on Cyber Security Intelligence and Analytics CSIA 2022 an international conference dedicated to promoting novel theoretical and applied research advances in the interdisciplinary field of cyber security particularly focusing on threat intelligence analytics and countering cyber crime The conference provides a forum for presenting and discussing innovative ideas cutting edge research findings and novel techniques methods and applications on all aspects of cyber security intelligence and analytics Due to COVID 19 authors keynote speakers and PC committees will attend the conference online     **Physical Database Design for SYBASE SQL Server** Rob Gillette, Dean Muench, Jean

Tabaka, 1995 A technical handbook for database designers this book focuses on Sybase specific techniques and practices This

book will allow designers to create a sound physical design for a SQL Server database to be used in a client server architecture

*Managing Information and Communications in a Changing Global Environment* Information Resources Management Association. International Conference, 1995-01-01 Advances of information and communications technologies have created new forces in managing organizations These forces are leading modern organizations to reassess their current structures to become more effective in the growing global economy This Proceedings is aimed at the challenges involved in effective utilization and management of technologies in contemporary organizations

**REA Knowledge Acquisition and Related Conceptual Database Design Performance** Gregory James Gerard, 1998 **The Accounting Systems Journal**, 1989

Cases in Database Design Ludwig Slusky, 1988 *Entity-relationship Approach to Systems Analysis and Design* Peter P. S. Chen, 1980 Overview of entity relationship approach Data analysis and database design techniques Theories of entity relationship approach Database design tools Requirements analysis and definitio Languages and DBMS based entities and relationships Distributed database Case studies and accounting applications Accounting Information Systems George H. Bodnar, William S. Hopwood, 1995 This volume stresses information communication and networking technology applied within the context of transaction cycles and internal control structure Transaction cycles are a conceptual approach to the study of accounting systems The book also features Internet resources electronic tax retention requirements expanded coverage of data encryption techniques and business re engineering Active learning is promoted with supplemental ONEKEY software and classroom tested techniques along with a complete set of instructional tools

*Directory of Japanese Databases*, 1997 *Accounting Information Systems* Marshall B. Romney, Paul John Steinbart, 2003 This text aims to provide students with the knowledge they need to pursue successful careers in accounting It reflects how information technology is altering the nature of accounting and discusses how accountants can improve the design and function of accounting information systems

**Core Concepts of Accounting Information Systems** Stephen A. Moscovice, Mark G. Simkin, Nancy A. Bagranoff, 1997 This book is entirely up to date to reflect recent changes in technology and AIS practice Covers such subjects as EDI reengineering neural networks client server computer security and events accounting

**Database Journal**, 1977 *The Review of Business Information Systems*, 2006

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