Business requirements - accounting

In a certain service company called X sp.z o.o. there is a need to have a database to record / post invoices: sales, purchase and invoicing.

- An employee - enters each purchase invoice into the database with the following attributes: invoice number, invoice issue date, sale date and date placing in the database, the so-called posting date.
- An accountant should be able to enter each item on the invoice separately by the following items: net amount, gross amount, VAT amount, number of pieces, VAT rate, and item description.
  - ➢ net amount is the amount of services / goods multiplied by the net price.
  - ➢ an accountant, when recording an invoice, places particular amounts on three different, dedicated accounts (e.g. net amount on account number 40000, VAT amount on account 22100 and the gross amount on the supplier's account 22000).
  - ➢ bookkeeping on the different account is essential during preparation of reports for offices, company owners and other contractors.
  - ➢ VAT amount of each item on the invoice is calculated as the product of the VAT rate and net amount.
  - ➢ gross amount is calculated as the net amount + the net amount * VAT rate.
- An accountant should be able to post a gross amount to each item on invoice or posting the whole gross amount on the purchase invoice to the suppliers' account without itemizing as the sum of net amounts and VAT amounts.
- In addition, you need information about the trading-partner (name, address, tax identification number and account) who
  - ➢ issued a specific invoice and provided the so-called supplier and
  - ➢ about the contractor who receives the services of the so-called recipient.
- We must also store information about the employee in the database (first and last name, position, PESEL), who checked the invoice.