**Analysis**

**The problem background**

Utopia Handmade and Vintage is a retail and clothing company. It is run by my brother Mr. T. Harding and his partner. They are quite a small business which mainly makes sales though online third-party websites such as etsy.com and also at stalls at multiple different music festivals. As the business is starting to grow and the company is transitioning from something more of a hobby over to an actual business, my brother realized that taxes and bookkeeping are something which will become very prevalent in his future. A lot of small business owners tend to use Microsoft Excel or bookkeeping software which can be bought online such as ‘Quickbooks’ and ‘Sage’.

I arranged to have a discussion with my brother about bookkeeping software and the requirements he would need. Primarily we came to the realization that even though excel is the most viable and cost efficient option, it is a software he knows nothing about which isn’t the easiest to learn or manage.

As neither of us knew much about bookkeeping I decided that I would first do some research and get back to him. After doing some primary research I came to the understanding that double entry bookkeeping is the standard method of bookkeeping in the modern world and that such things as profit and loss statements and balance sheets are all required. I had another discussion with my brother about my discoveries from my research and came to the agreement that I would program a double entry bookkeeping software for him to use, which would follow the normal requirements of a standard double entry bookkeeping system to begin with which I would then tailor to his needs after the preliminary requirements had been met.

**Research into Accounting**

I realized that I would need to learn about double entry bookkeeping and basic accounting first / whilst I create my program. I decided the best way to go about this was via a highly praised textbook called “Business Accounting 1” by Frank Woods and Alan Sangster. The book contains a wealth of knowledge on the subject area at hand but is also simple enough for someone with no accounting experience to pick up and learn from the get-go. The textbook also contains multiple example practice questions which I decided would be useful as I can use them to test my program with ‘proven samples’. I will not start tailoring the program to the client’s needs until I feel like my program is up to the most basic standard of a double entry bookkeeping system in accordance to the textbook.

**The current system**

As the company is growing my brother has realized that it is approaching the minimum tax bracket and therefore he would like to be prepared for future. However they have never needed to do this before so there is not a current system in place.

**Clarification of The End User**

Mr. Harding and his partner will be the soul users of the system as they are the owner’s and only staff in the company. Mr. Harding will most likely use the system the most regularly out of the two and therefore he will be my end user for whom I cater the program too. He will also be the person I get to test the program when it is in its later stages.

**User requirements**

1. The program should be able to perform the basic functions of a double entry bookkeeping system, this includes but is not limited to:

* Allowing the user to create multiple different accounts.
* Allow the user to add sub accounts.
* Allow the user to record transactions between the accounts.
* Record these transactions and use them to form a balance sheet.
* Use transactions to make up a profit and loss statement for a requested time slot.

1. The system must be easy to use, simple to understand and navigate, and display data and information in a way which is tidy, efficient and easy to understand.
2. The system will NOT require any authentication process as It will be a locally run program therefore it will only be accessed from the clients own computing device.
3. The client would like the system to be as aesthetically pleasing as possible; as it will be used for long hours therefore it should not be dull.