## Caso de estudio: Cuentas contables

PhD María Hallo

### Snapshot de cuentas del libro mayor al final de cada período fiscal

- Proceso: Análisis de cuentas del libro mayor
- Granularidad: Una fila por período fiscal

### Datamart de contabilidad

#### Accounting Period Dimension

Accounting Period Key (PK)
Accounting Period Number
Accounting Period Description
Accounting Period Fiscal Year

#### G/L Account Dimension

G/L Account Key (PK)
G/L Account Name
G/L Account Category
G/L Account Type

#### G/L Snapshot Fact

Accounting Period Key (FK)
G/L Key (FK)
G/L Account Key (FK)
G/L Organization Key (FK)
Period End Balance Amount
Period Debit Amount
Period Credit Amount
Period Net Change Amount

#### G/L Dimension

G/L Key (PK) G/L Book Name

#### G/L Organization Dimension

G/L Organization Key (PK)
Cost Center Name
Cost Center Number
Department Name
Department Number
Division Name
Business Unit Name
Company Name

Figure 7.1 General ledger (G/L) periodic snapshot.

## Datamart con datos de transacciones del libro mayor general

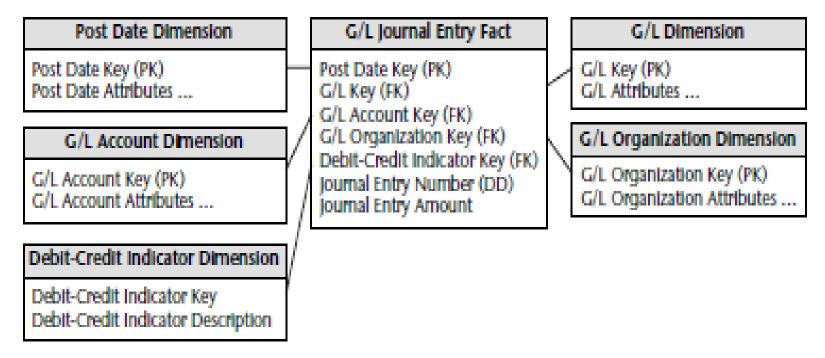


Figure 7.2 General ledger (G/L) journal entry transactions.

### Datamart presupuestario

- Proceso análisis presupuestario
- Granularidad :una fila por transacción presupuestaria (linea de item)

# Datamart para análisis presupuestario

#### Budget Line Item Dimension Effective Date Dimension **Budget Fact** Budget Effective Date Key (PK) Budget Effective Date Key (FK) Budget Line Item Key (PK) Budget Effective Date Month Budget Line Item Key (FK) Budget Line Description Budget Effective Date Year G/L Account Key (FK) Budget Year G/L Organization Key (FK) Budget Line Subcategory Description ... and more Budget Amount Budget Line Category Description G/L Account Dimension G/L Organization Dimension G/L Account Key (PK) G/L Account Attributes ... G/L Organization Key (PK) G/L Organization Attributes ...

Figure 7.3 Annual budget schema.

### Tablas consolidadas con métricas de diferentes procesos con el mismo grado de granularidad

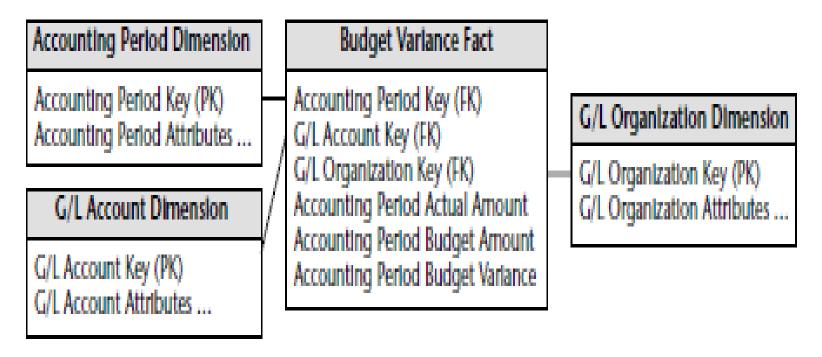


Figure 7.4 Actual versus budget consolidated fact table.