

Plus One Accountancy Notes Chapter 12

Structuring Database for Accounting

Summary:

Database Concepts:

1. Reality: It consists of different components of an organisation such as people, facilities and other resources.
2. Data: It represents data concerning people, places, objects entities, events, etc., and non-financial 14 nature.
3. Database: It was a shared collection of inter-related data tables, tiles or structures which are designed to most varied information needs of all organisations.
4. International: Processed data organisation in a form that is suitable for decision-making.
5. DBMS: A collection of programmes that enable users to create and maintain a database.

Database System Concepts and Architecture Data model:

Collection of concepts used to describe the structure of a database.

- 1.Database Schemes: The description of a database is called its scheme.
- 2.Database State and Instances: Data in a database at a particular movement is called database state.

Entity-Relationship (ER) Model:

An important concept of data model mostly used in a database-oriented application. The major elements of ER model are entities attributes, identities and relationship that are used to express reality for which a database is to be designed.

Relation Data Model (RDM):

It represents the database at collection of tables comprising different volumes. It consists of rows and columns. The table name and column name are used to help in interpreting the meaning of volumes of each row. Each row of table is called a data record.

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