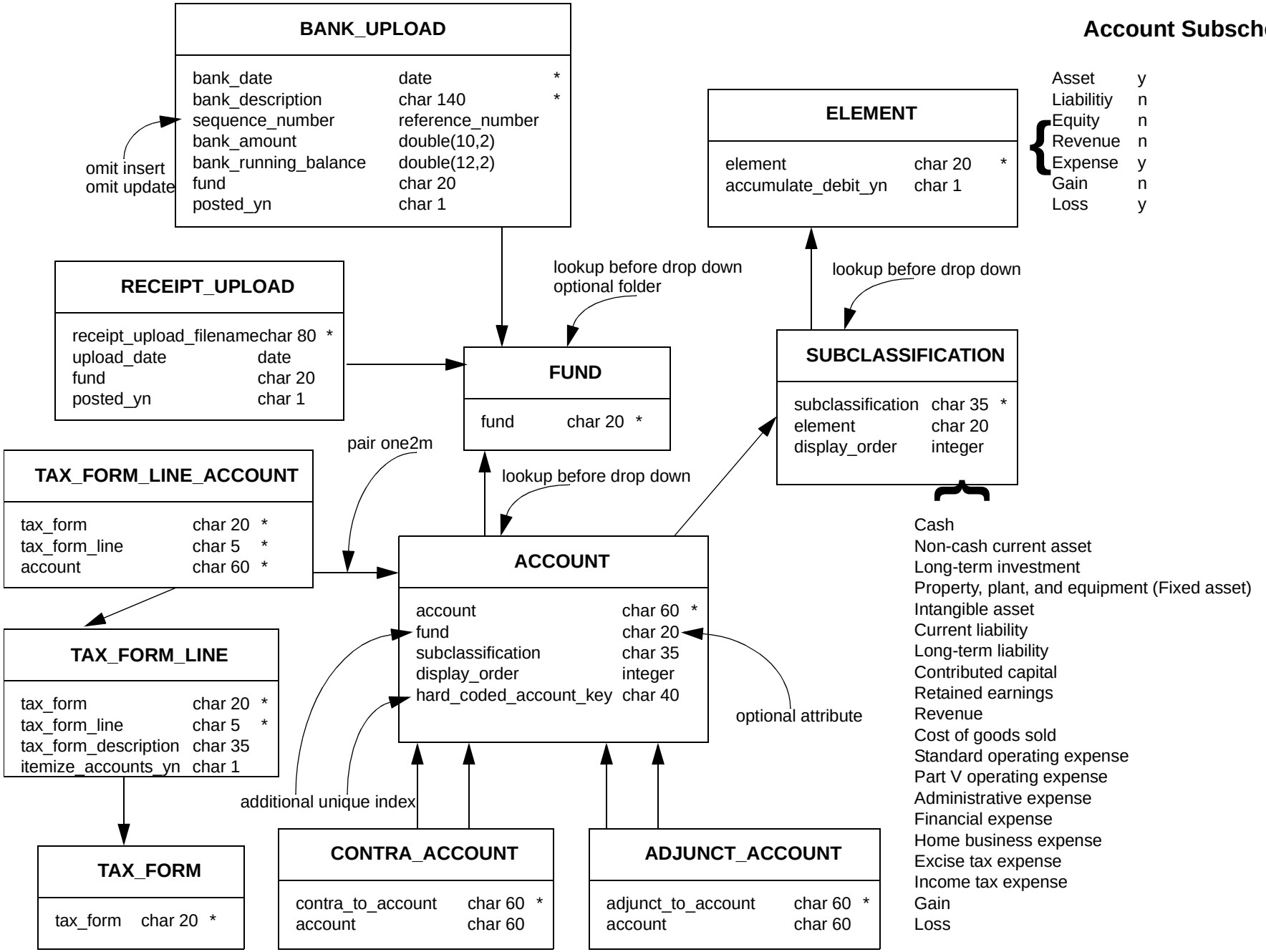
Accountancy Model Database Schema

Account Subschema



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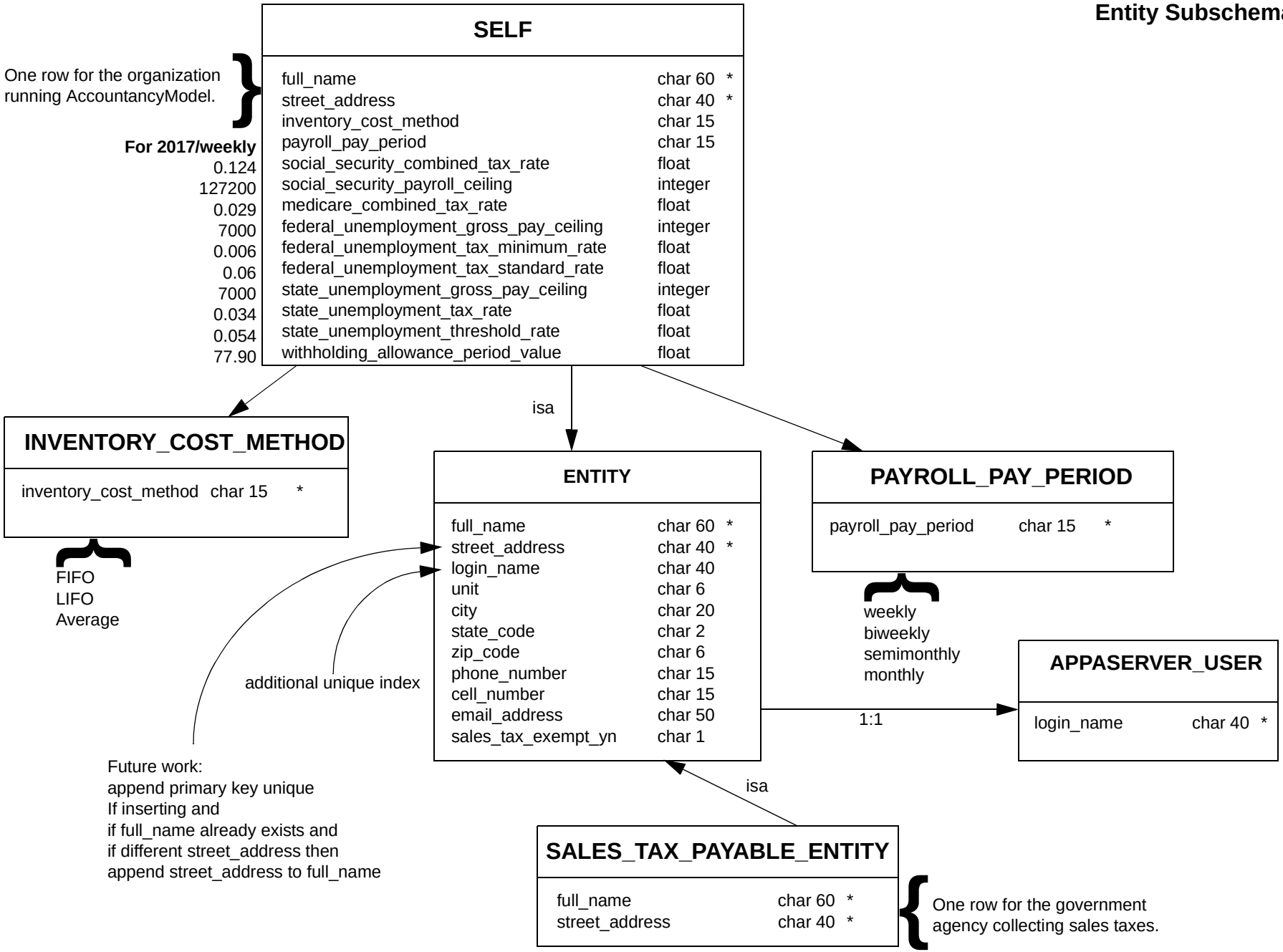
Accountancy Model Database Schema

Entity Subschema



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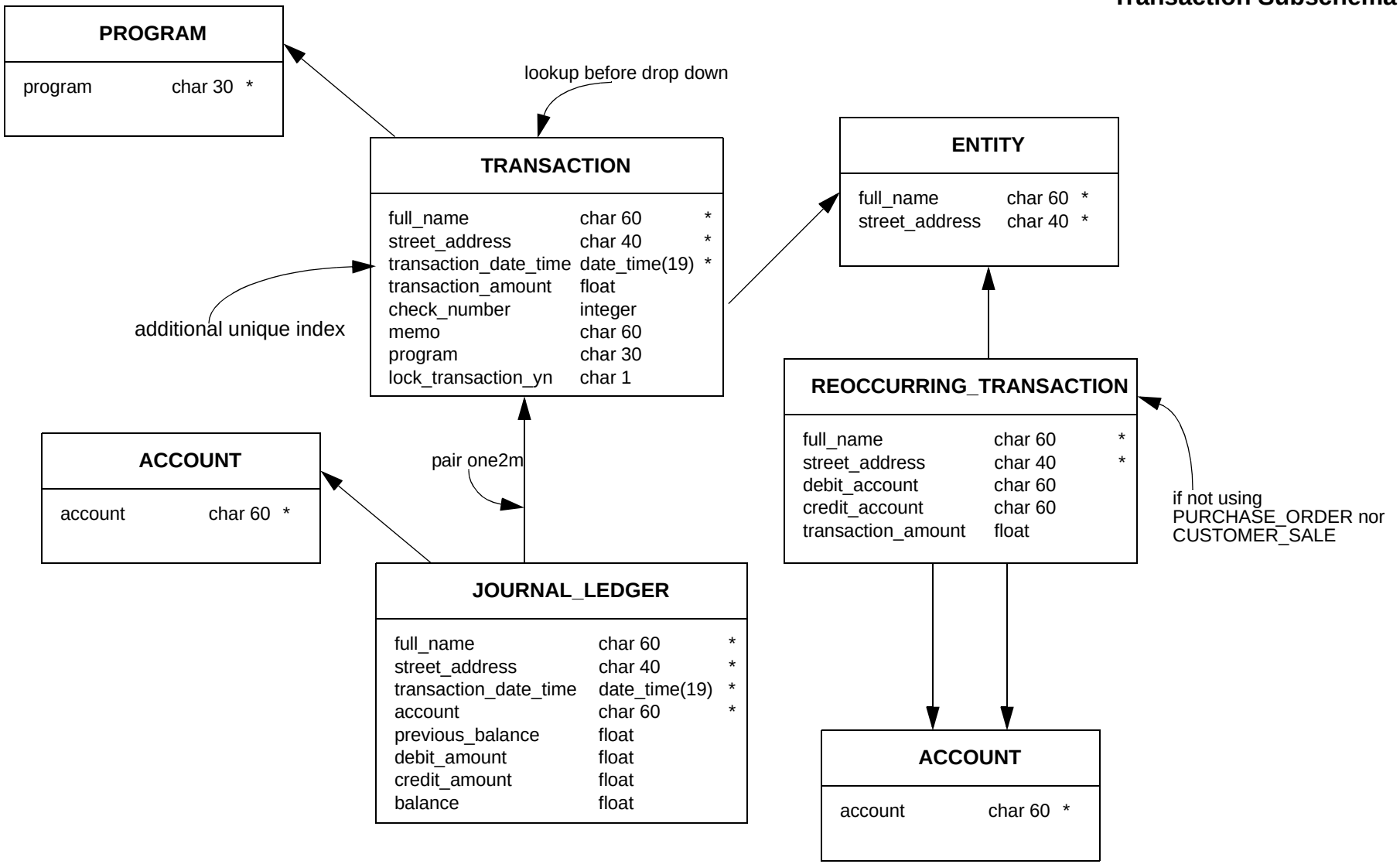
Accountancy Model Database Schema

Transaction Subschema



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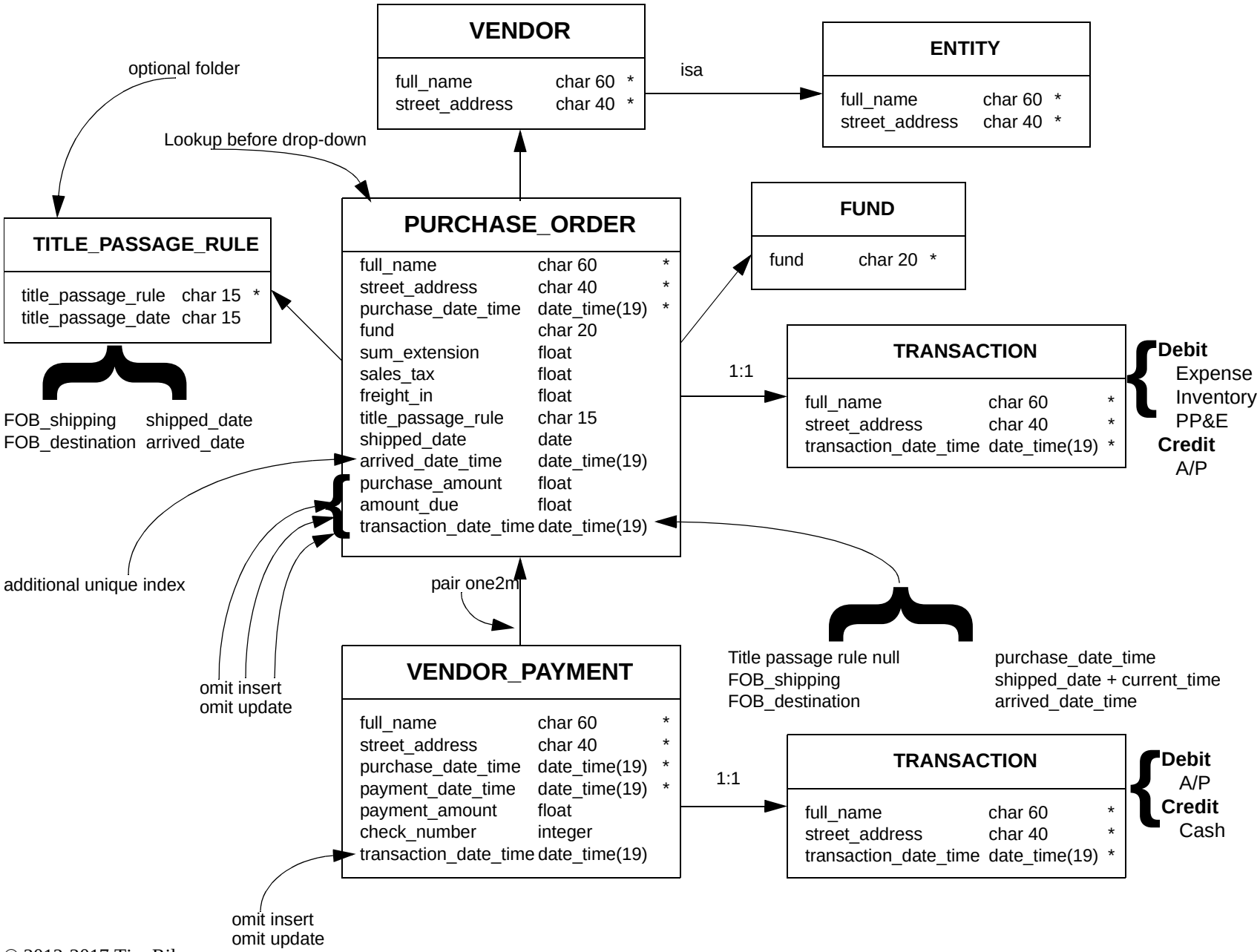
Accountancy Model Database Schema

Purchase Subschema



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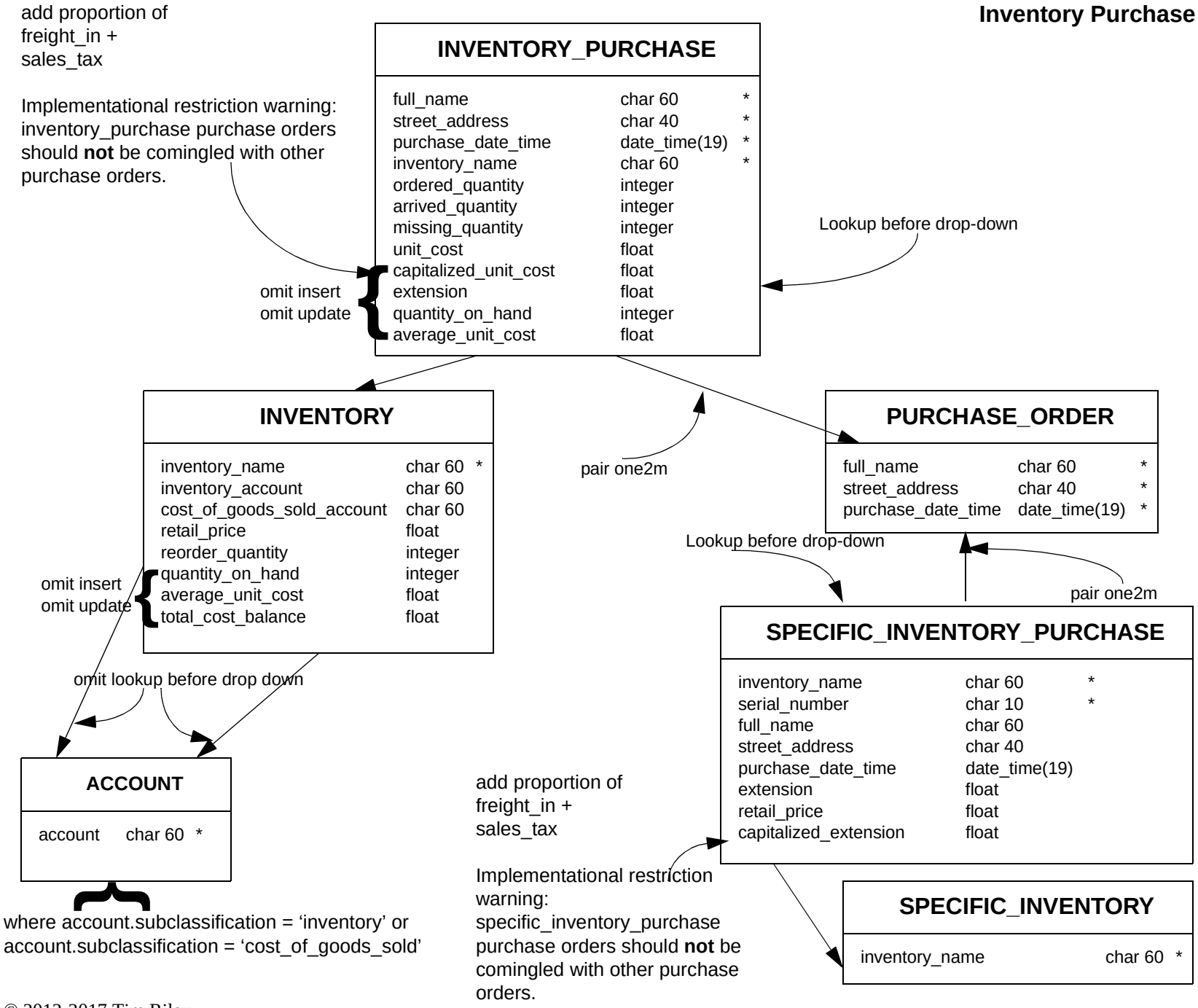
Accountancy Model Database Schema

Inventory Purchase Subschema



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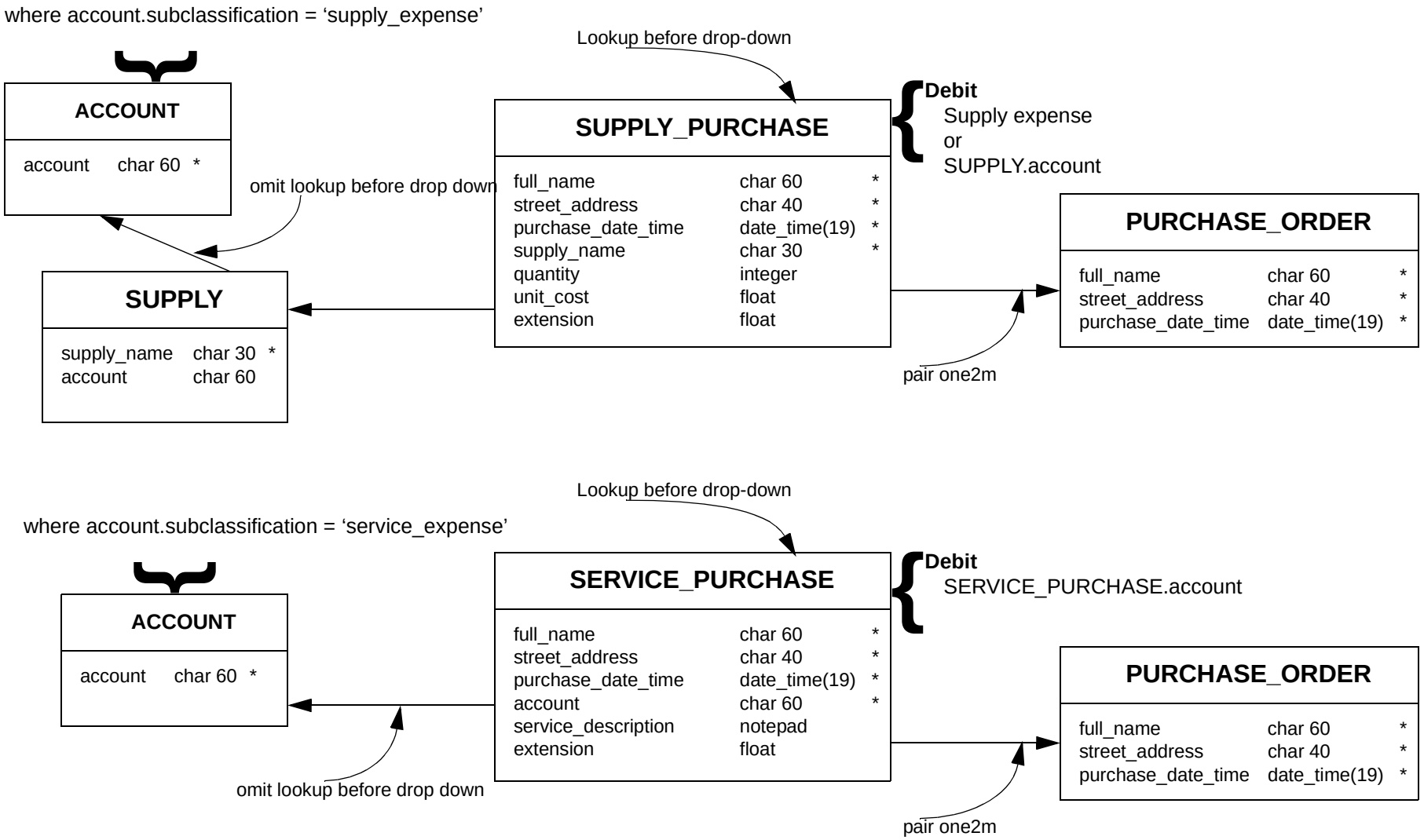
Accountancy Model Database Schema

Supply/Service Purchase Subschema



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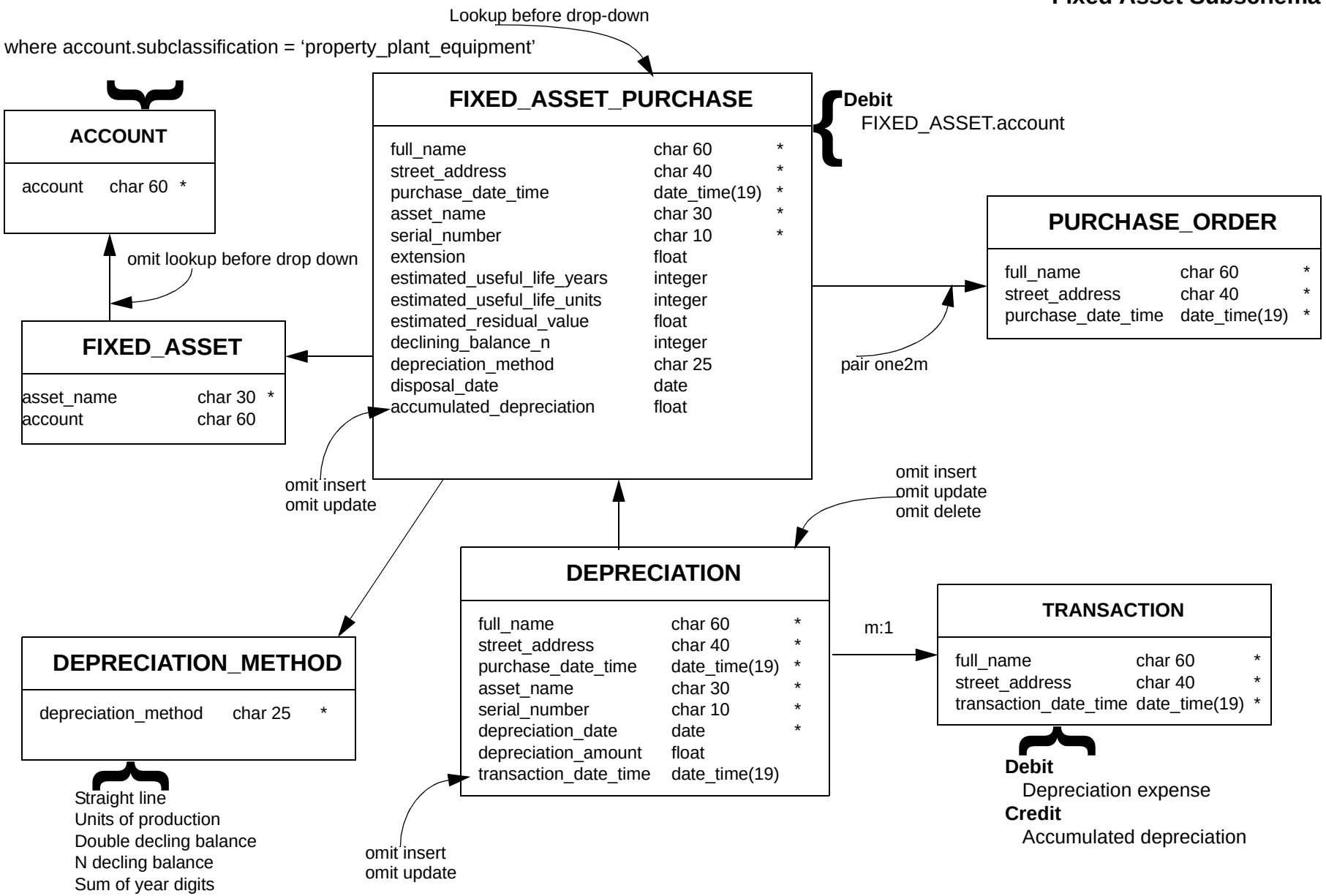
Accountancy Model Database Schema

Fixed Asset Subschema



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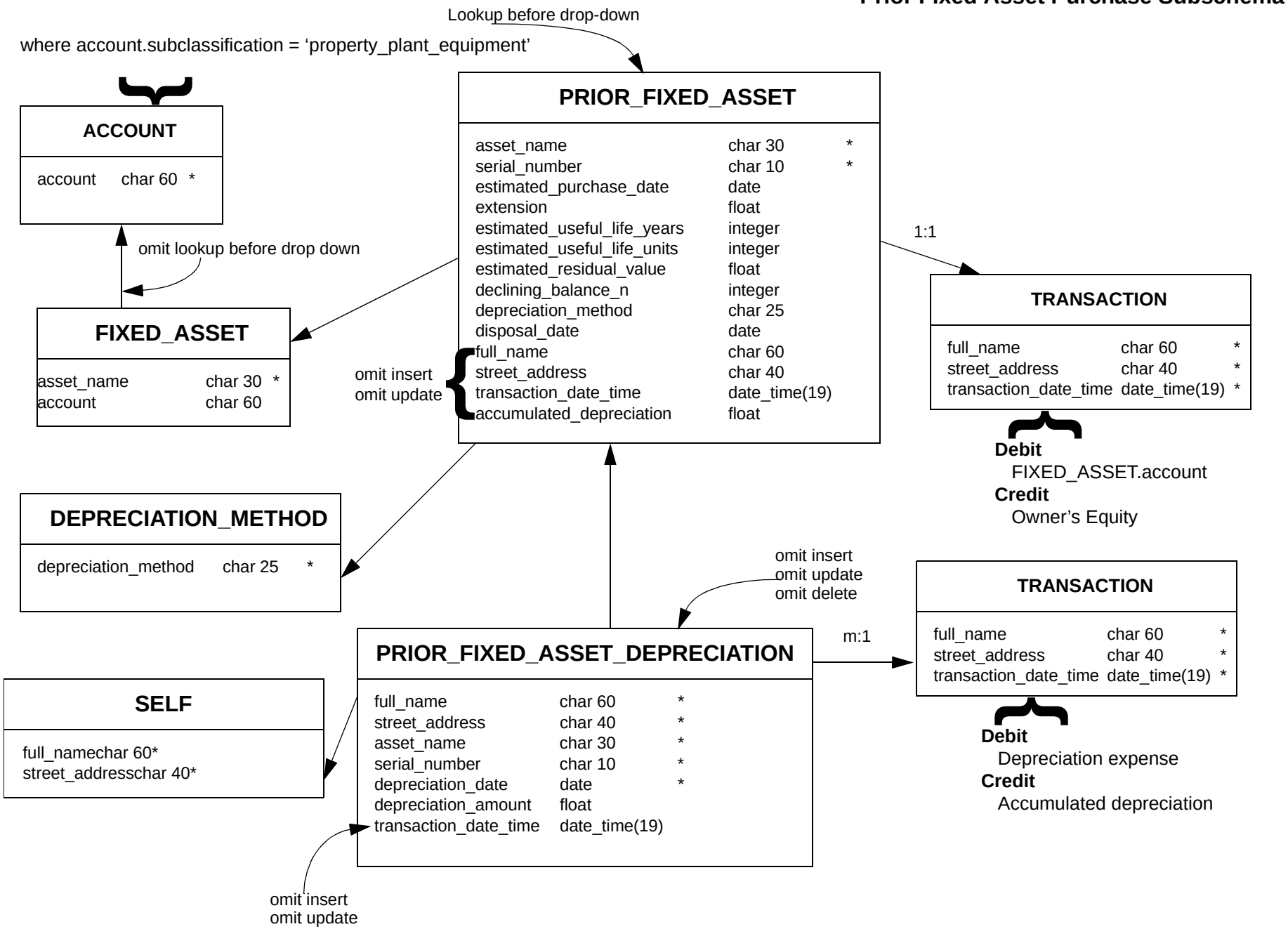
Accountancy Model Database Schema

Prior Fixed Asset Purchase Subschema



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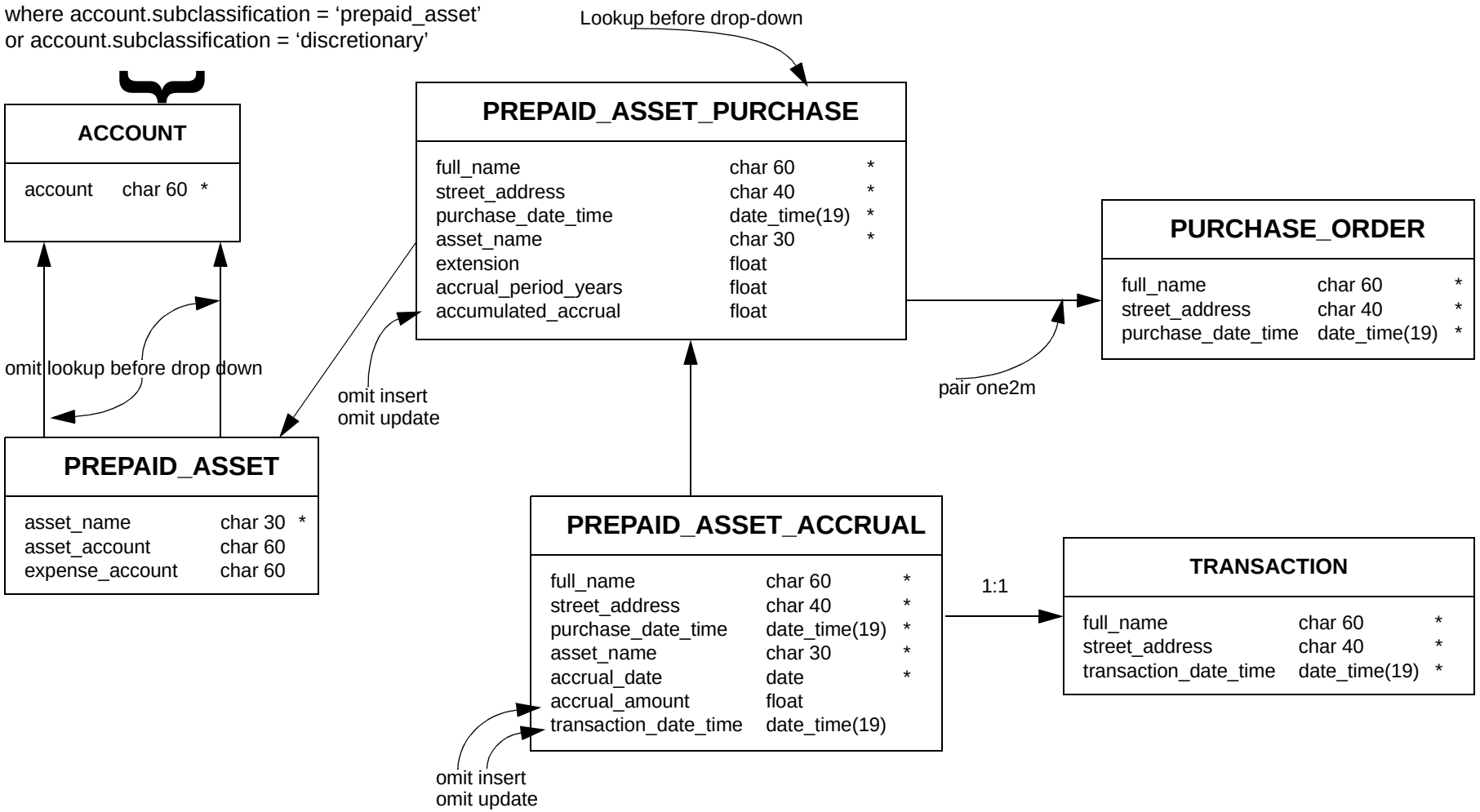
Accountancy Model Database Schema

Prepaid Asset Subschema



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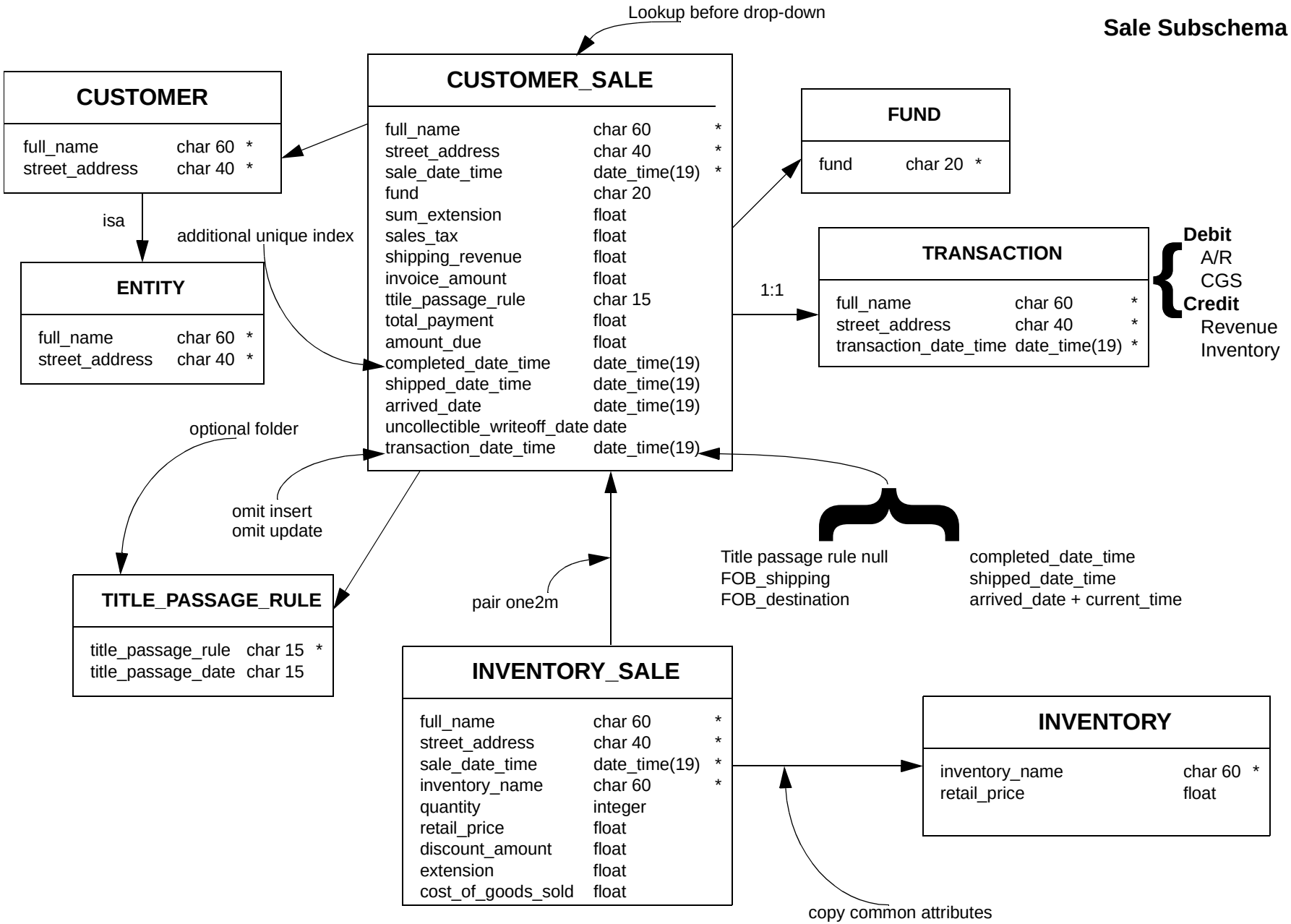
Accountancy Model Database Schema

Sale Subschema (1)



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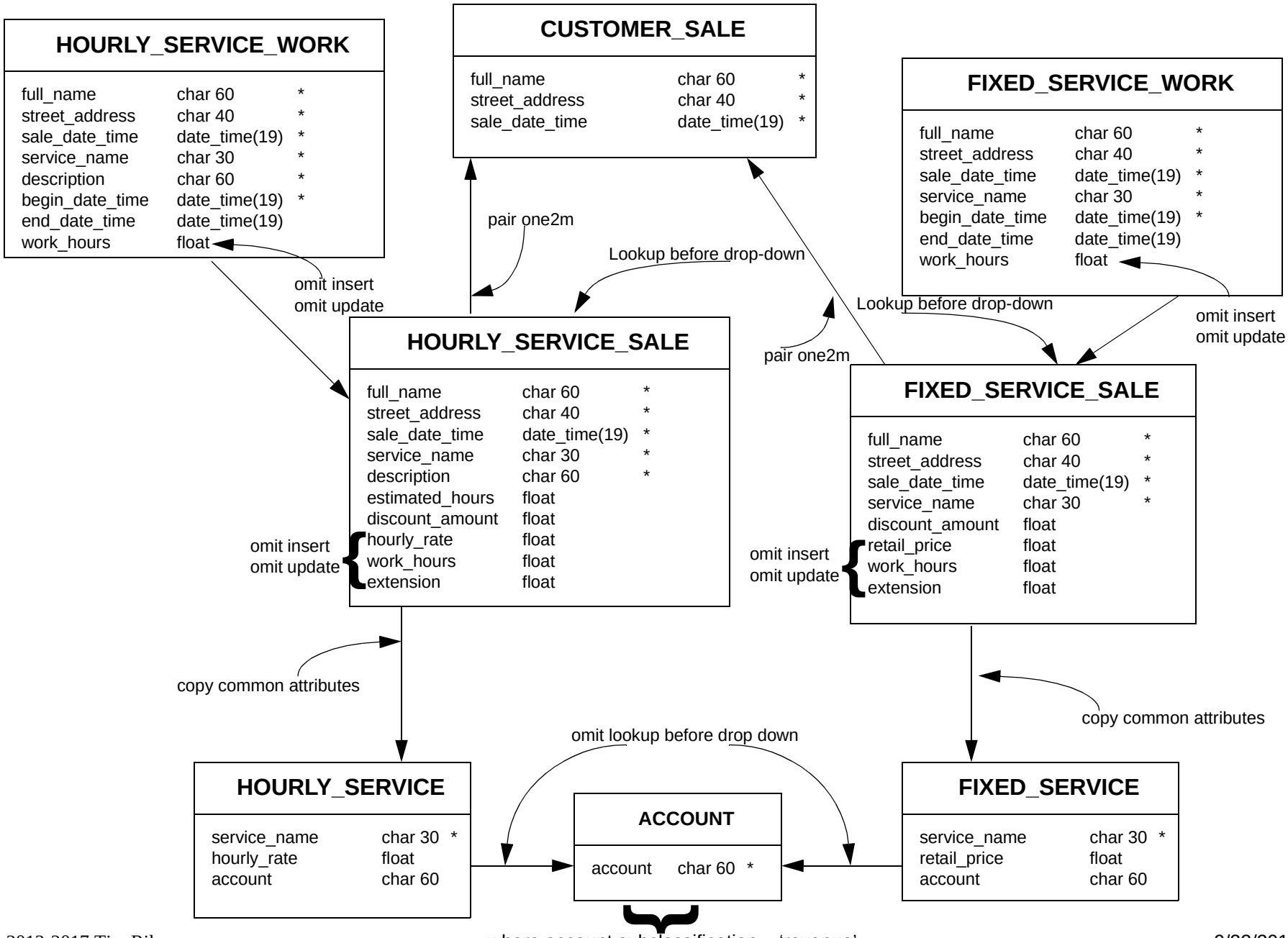
Accountancy Model Database Schema

Sale Subschema (2)



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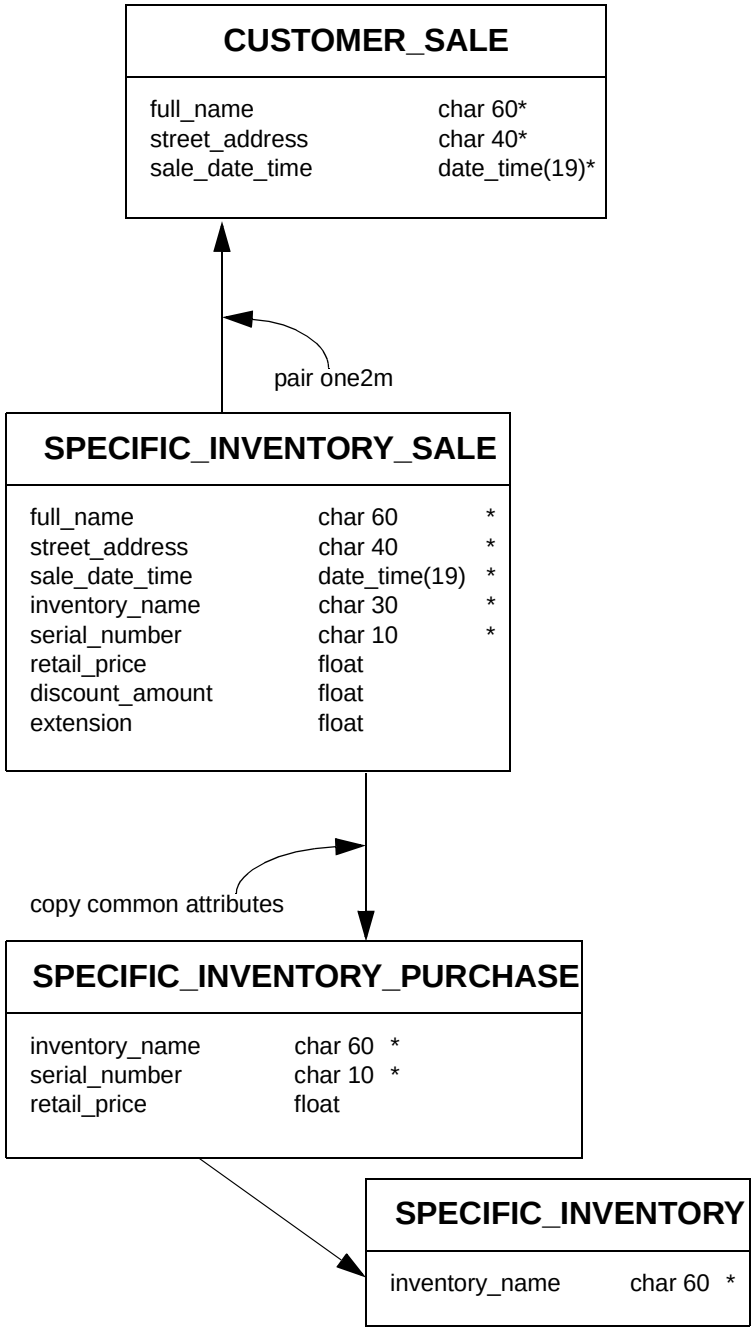
Sale Subschema (3)



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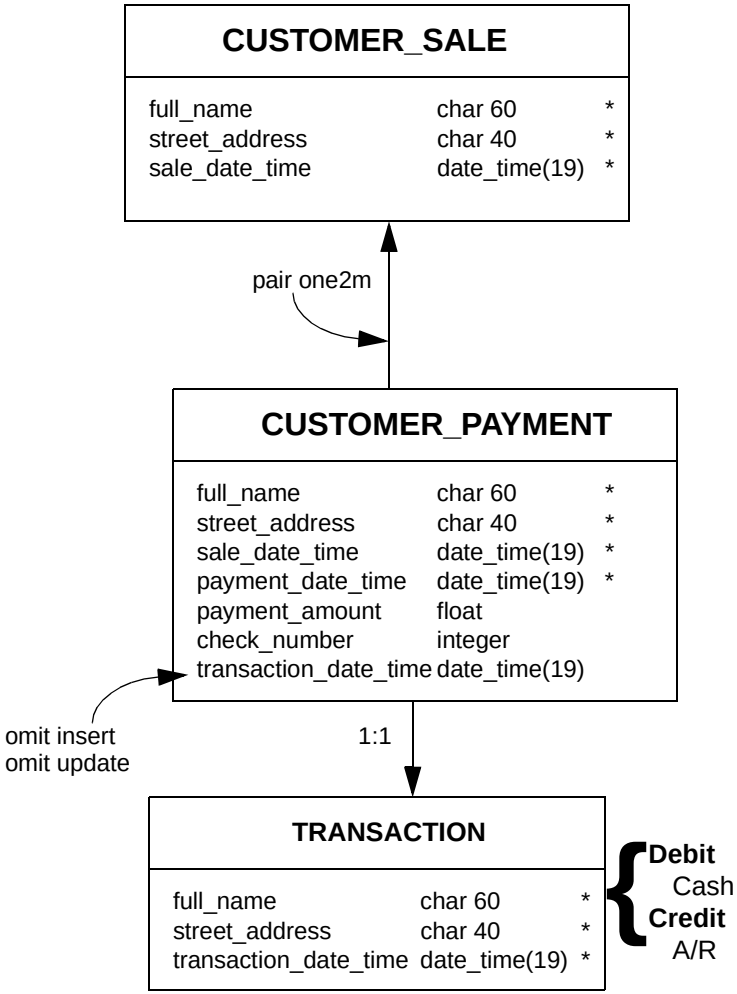
Customer Payment Subschema



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Accountancy Model Database Schema

Payroll Subschema (1)

process insert
bookkeeper lookup
accountant update
supervisor update

EMPLOYEE

full_name	char 60	*
street_address	char 40	*
hourly_wage	float	
annual_salary	float	
commission_sum_extension_percent	float	
marital_status	char 25	
withholding_allowances	integer	
withholding_additional_amount	float	
retirement_contribution_plan_employee_period_amount	float	
retirement_contribution_plan_employer_period_amount	float	
health_insurance_employee_period_amount	float	
health_insurance_employer_period_amount	float	
union_dues_period_amount	float	

isa

row level non-owner forbid

ENTITY

full_name	char 60	*
street_address	char 40	*

single
married
married_but_single_rate

MARITAL_STATUS

marital_status	char 25	*

EMPLOYEE_WORK_PERIOD

full_name	char 60	*
street_address	char 40	*
begin_work_date	date	*
end_work_date	date	
payroll_period_number	integer	
payroll_year	integer	
employee_work_hours	float	
gross_pay	float	
federal_tax_withholding_amount	float	
state_tax_withholding_amount	float	
social_security_employee_tax_amount	float	
social_security_employer_tax_amount	float	
medicare_employee_tax_amout	float	
medicare_employer_tax_amount	float	
retirement_contribution_plan_employee_amount	float	
retirement_contribution_plan_employer_amount	float	
health_insurance_employee_amount	float	
health_insurance_employer_amount	float	
federal_unemployment_tax_amount	float	
state_unemployment_tax_amount	float	
union_dues_amount	float	
transaction_date_time	date_time(19)	

omit update
additional unique index

omit update

1:1

EMPLOYEE_WORK_DAY

full_name	char 60	*
street_address	char 40	*
begin_work_date_time	current_date_time(16)	*
end_work_date_time	date_time(16)	
employee_work_hours	float	

omit insert

omit insert
omit update

row level non-owner forbid

TRANSACTION

full_name	char 60	*
street_address	char 40	*
transaction_date_time	date_time(19)	*

Debit
- Salary/Wage Expense
- Payroll Tax Expense
- Pension Expense
- Health Insurance Expense

Credit
- Federal Withholding Payable
- State Withholding Payable
- Social Security Tax Payable
- Medicare Tax Payable
- Federal Unemployment Tax Payable
- State Unemployment Tax Payable
- Retirement Plan Payable
- Health Insurance Payable
- Union Dues Payable
- Payroll Payable

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Payroll Subschema (2)

INCOME_TAX_WITHHOLDING_SINGLE		
income_over	integer	*
income_not_over	integer	
tax_fixed_amount	float	
tax_percentage_amount	float	

INCOME_TAX_WITHHOLDING_MARRIED		
income_over	integer	*
income_not_over	integer	
tax_fixed_amount	float	
tax_percentage_amount	float	

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