Accountancy Model Database Schema

BANK_UPLOAD

bank_date	date	*
bank_description	char 140	*
sequence_number	reference_number	
bank_amount	double(10,2)	
bank_running_balance	double(12,2)	
fund	char 20	
posted_yn	char 1	

omit insert
omit update

ELEMENT

element	char 20	*
accumulate_debit_yn	char 1	

Asset	y
Liabilitiy	n
Equity	n
Revenue	n
Expense	y
Gain	n
Loss	y

RECEIPT_UPLOAD

receipt_upload_filename	char 80	*
upload_date	date	
fund	char 20	
posted_yn	char 1	

lookup before drop down
optional folder

lookup before drop down

FUND

fund	char 20	*

SUBCLASSIFICATION

subclassification	char 35	*
element	char 20	
display_order	integer	

TAX_FORM_LINE_ACCOUNT

tax_form	char 20	*
tax_form_line	char 5	*
account	char 60	*

pair one2m

lookup before drop down

ACCOUNT

account	char 60	*
fund	char 20	
subclassification	char 35	
display_order	integer	
hard_coded_account_key	char 40	

Cash
Non-cash current asset
Long-term investment
Property, plant, and equipment (Fixed asset)
Intangible asset
Current liability
Long-term liability
Contributed capital
Retained earnings
Revenue
Cost of goods sold
Standard operating expense
Part V operating expense
Administrative expense
Financial expense
Home business expense
Excise tax expense
Income tax expense
Gain
Loss

TAX_FORM_LINE

tax_form	char 20	*
tax_form_line	char 5	*
tax_form_description	char 35	
itemize_accounts_yn	char 1	

optional attribute

additional unique index

TAX_FORM

tax_form	char 20	*

CONTRA_ACCOUNT

contra_to_account	char 60	*
account	char 60	

ADJUNCT_ACCOUNT

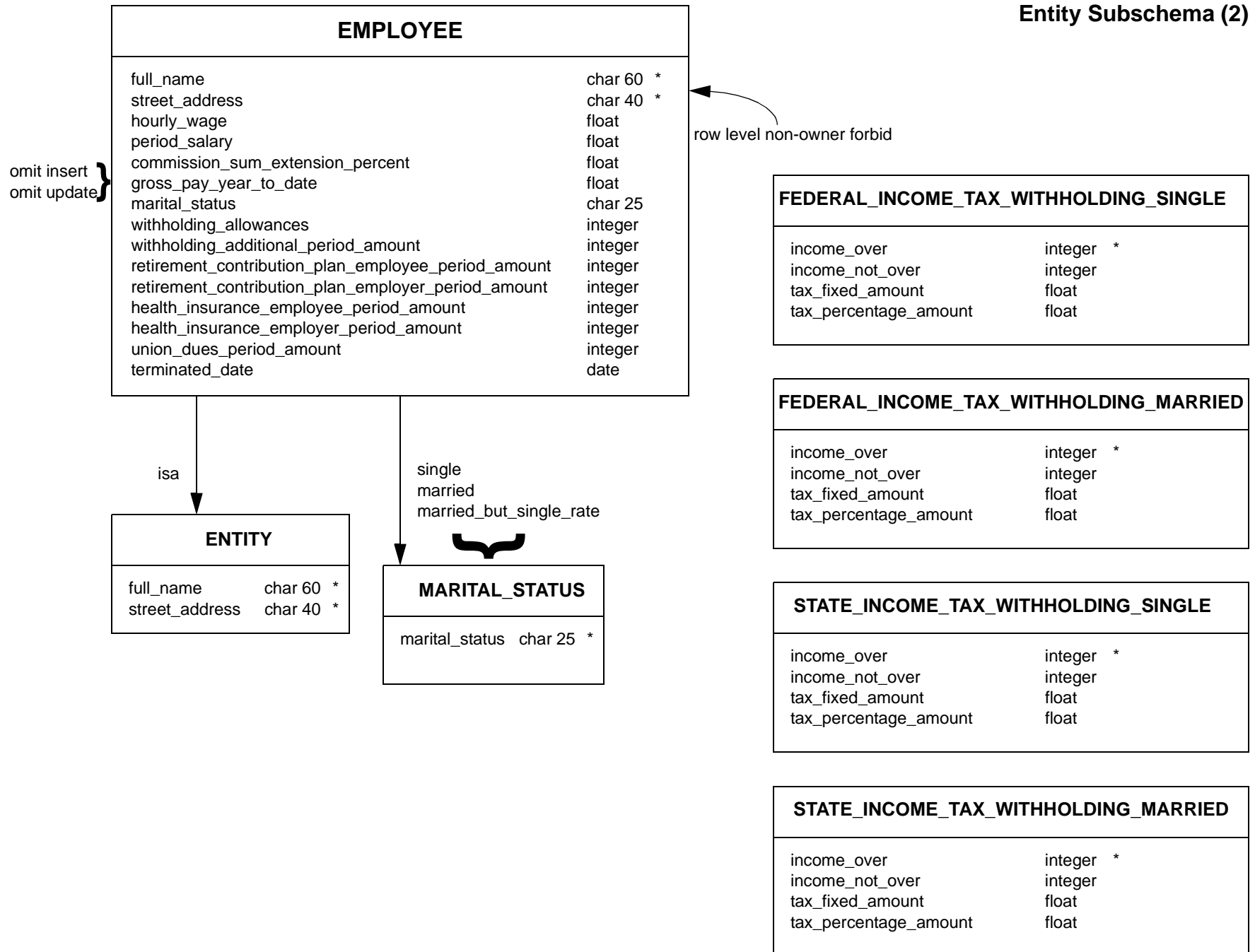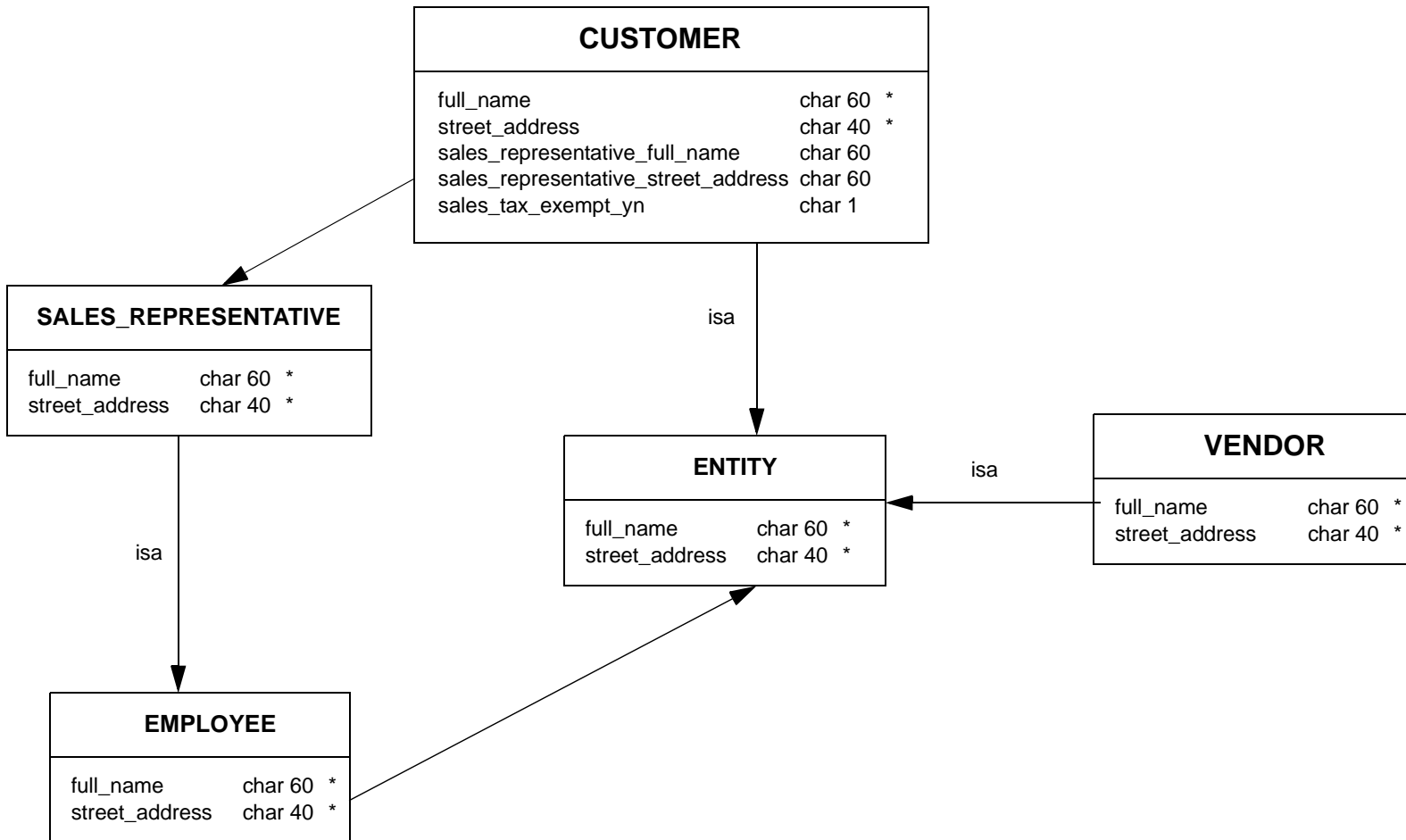|		
adjunct_to_account	char 60	*
account	char 60	

10/18/2017

Accountancy Model Database Schema

SELF

One row for the organization running AccountancyModel.

full_name	char 60	*
street_address	char 40	*
inventory_cost_method	char 15	
payroll_pay_period	char 15	
social_security_combined_tax_rate	float	
social_security_payroll_ceiling	integer	
medicare_combined_tax_rate	float	
federal_unemployment_gross_pay_ceiling	integer	
federal_unemployment_tax_minimum_rate	float	
federal_unemployment_tax_standard_rate	float	
state_unemployment_gross_pay_ceiling	integer	
state_unemployment_tax_rate	float	
state_unemployment_threshold_rate	float	
withholding_allowance_period_value	float	
state_sales_tax_rate	float	

For 2017/weekly
0.124
127200
0.029
7000
0.006
0.06
7000
0.034
0.054
77.90
0.085

isa

weekly
biweekly
semimonthly
monthly

INVENTORY_COST_METHOD

inventory_cost_method	char 15	*

FIFO
LIFO
Average

ENTITY

full_name	char 60	*
street_address	char 40	*
login_name	char 40	
unit	char 6	
city	char 20	
state_code	char 2	
zip_code	char 6	
phone_number	char 15	
cell_number	char 15	
email_address	char 50	

additional unique index

PAYROLL_PAY_PERIOD

payroll_pay_period	char 15	*

APPASERVER_USER

login_name	char 40	*

1:1

isa

SALES_TAX_PAYABLE_ENTITY

full_name	char 60	*
street_address	char 40	*

One row for the government agency collecting sales taxes.

10/18/2017

EMPLOYEE

full_name	char 60	*
street_address	char 40	*
hourly_wage	float	
period_salary	float	
commission_sum_extension_percent	float	
gross_pay_year_to_date	float	
marital_status	char 25	
withholding_allowances	integer	
withholding_additional_period_amount	integer	
retirement_contribution_plan_employee_period_amount	integer	
retirement_contribution_plan_employer_period_amount	integer	
health_insurance_employee_period_amount	integer	
health_insurance_employer_period_amount	integer	
union_dues_period_amount	integer	
terminated_date	date	

omit insert
omit update

row level non-owner forbid

isa

single
married
married_but_single_rate

ENTITY

full_name	char 60	*
street_address	char 40	*

MARITAL_STATUS

marital_status	char 25	*

FEDERAL_INCOME_TAX_WITHHOLDING_SINGLE

income_over	integer	*
income_not_over	integer	
tax_fixed_amount	float	
tax_percentage_amount	float	

FEDERAL_INCOME_TAX_WITHHOLDING_MARRIED

income_over	integer	*
income_not_over	integer	
tax_fixed_amount	float	
tax_percentage_amount	float	

STATE_INCOME_TAX_WITHHOLDING_SINGLE

income_over	integer	*
income_not_over	integer	
tax_fixed_amount	float	
tax_percentage_amount	float	

STATE_INCOME_TAX_WITHHOLDING_MARRIED

income_over	integer	*
income_not_over	integer	
tax_fixed_amount	float	
tax_percentage_amount	float	

CUSTOMER

full_name	char 60 *
street_address	char 40 *
sales_representative_full_name	char 60
sales_representative_street_address	char 60
sales_tax_exempt_yn	char 1

SALES_REPRESENTATIVE

full_name	char 60 *
street_address	char 40 *

isa

ENTITY

full_name	char 60 *
street_address	char 40 *

isa

VENDOR

full_name	char 60 *
street_address	char 40 *

isa

EMPLOYEE

full_name	char 60 *
street_address	char 40 *

isa

Accountancy Model Database Schema

PROGRAM

program	char 30	*

lookup before drop down

TRANSACTION

full_name	char 60	*
street_address	char 40	*
transaction_date_time	date_time(19)	*
transaction_amount	float	
check_number	integer	
memo	char 60	
program	char 30	
lock_transaction_yn	char 1	

additional unique index

ENTITY

full_name	char 60	*
street_address	char 40	*

ACCOUNT

account	char 60	*

pair one2m

REOCCURRING_TRANSACTION

full_name	char 60	*
street_address	char 40	*
debit_account	char 60	
credit_account	char 60	
transaction_amount	float	

if not using
PURCHASE_ORDER nor
CUSTOMER_SALE

JOURNAL_LEDGER

full_name	char 60	*
street_address	char 40	*
transaction_date_time	date_time(19)	*
account	char 60	*
previous_balance	float	
debit_amount	float	
credit_amount	float	
balance	float	

ACCOUNT

account	char 60	*

10/18/2017

Accountancy Model Database Schema

Purchase Subschema

VENDOR

full_name	char 60	*
street_address	char 40	*

optional folder

Lookup before drop-down

TITLE_PASSAGE_RULE

title_passage_rule	char 15	*
title_passage_date	char 15	

FOB_shipping   shipped_date
FOB_destination   arrived_date

PURCHASE_ORDER

full_name	char 60	*
street_address	char 40	*
purchase_date_time	date_time(19)	*
fund	char 20	
sum_extension	float	
sales_tax	float	
freight_in	float	
title_passage_rule	char 15	
shipped_date	date	
arrived_date_time	date_time(19)	
purchase_amount	float	
amount_due	float	
transaction_date_time	date_time(19)	

FUND

fund	char 20	*

1:1

TRANSACTION

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

{ **Debit**
Expense
Inventory
PP&E
Credit
A/P

additional unique index

omit insert
omit update

pair one2m

Title passage rule null   purchase_date_time
FOB_shipping   shipped_date + current_time
FOB_destination   arrived_date_time

VENDOR_PAYMENT

full_name	char 60	*
street_address	char 40	*
purchase_date_time	date_time(19)	*
payment_date_time	date_time(19)	*
payment_amount	float	
check_number	integer	
transaction_date_time	date_time(19)	

1:1

TRANSACTION

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

{ **Debit**
A/P
Credit
Cash

omit insert
omit update

10/18/2017

Inventory Purchase Subschema

add proportion of
freight_in +
sales_tax

Implementational restriction warning:
inventory_purchase purchase orders
should **not** be comingled with other
purchase orders.

INVENTORY_PURCHASE

full_name	char 60	*
street_address	char 40	*
purchase_date_time	date_time(19)	*
inventory_name	char 60	*
ordered_quantity	integer	
arrived_quantity	integer	
missing_quantity	integer	
unit_cost	float	
capitalized_unit_cost	float	
extension	float	
quantity_on_hand	integer	
average_unit_cost	float	

omit insert
omit update

Lookup before drop-down

INVENTORY

inventory_name	char 60	*
inventory_account	char 60	
cost_of_goods_sold_account	char 60	
retail_price	float	
reorder_quantity	integer	
quantity_on_hand	integer	
average_unit_cost	float	
total_cost_balance	float	

omit insert
omit update

pair one2m

PURCHASE_ORDER

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

Lookup before drop-down

pair one2m

omit lookup before drop down

ACCOUNT

account	char 60	*

where account.subclassification = 'inventory' or
account.subclassification = 'cost_of_goods_sold'

add proportion of
freight_in +
sales_tax

Implementational restriction
warning:
specific_inventory_purchase
purchase orders should **not** be
comingled with other purchase
orders.

SPECIFIC_INVENTORY_PURCHASE

inventory_name	char 60	*
serial_number	char 10	*
full_name	char 60	
street_address	char 40	
purchase_date_time	date_time(19)	
extension	float	
retail_price	float	
capitalized_extension	float	

SPECIFIC_INVENTORY

inventory_name	char 60	*

10/18/2017

where account.subclassification = 'supply_expense'

Lookup before drop-down

ACCOUNT

account	char 60	*

omit lookup before drop down

SUPPLY_PURCHASE

} **Debit**
Supply expense
or
SUPPLY.account

full_name	char 60	*
street_address	char 40	*
purchase_date_time	date_time(19)	*
supply_name	char 30	*
quantity	integer	
unit_cost	float	
extension	float	

PURCHASE_ORDER

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

SUPPLY

supply_name	char 30	*
account	char 60	

pair one2m

where account.subclassification = 'service_expense'

Lookup before drop-down

ACCOUNT

account	char 60	*

SERVICE_PURCHASE

} **Debit**
SERVICE_PURCHASE.account

full_name	char 60	*
street_address	char 40	*
purchase_date_time	date_time(19)	*
account	char 60	*
service_description	notepad	
extension	float	

PURCHASE_ORDER

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

omit lookup before drop down

pair one2m

Accountancy Model Database Schema

Page 9

Fixed Asset Subschema

Lookup before drop-down

where account.subclassification = 'property_plant_equipment'

FIXED_ASSET_PURCHASE

full_name	char 60	*
street_address	char 40	*
purchase_date_time	date_time(19)	*
asset_name	char 30	*
serial_number	char 10	*
extension	float	
estimated_useful_life_years	integer	
estimated_useful_life_units	integer	
estimated_residual_value	float	
declining_balance_n	integer	
depreciation_method	char 25	
disposal_date	date	
accumulated_depreciation	float	

Debit
FIXED_ASSET.account

ACCOUNT

account	char 60	*

omit lookup before drop down

FIXED_ASSET

asset_name	char 30	*
account	char 60	

omit insert
omit update

PURCHASE_ORDER

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

pair one2m

DEPRECIATION_METHOD

depreciation_method	char 25	*

Straight line
Units of production
Double decling balance
N decling balance
Sum of year digits

DEPRECIATION

full_name	char 60	*
street_address	char 40	*
purchase_date_time	date_time(19)	*
asset_name	char 30	*
serial_number	char 10	*
depreciation_date	date	*
depreciation_amount	float	
transaction_date_time	date_time(19)	

omit insert
omit update

omit insert
omit update
omit delete

m:1

TRANSACTION

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

Debit
Depreciation expense
Credit
Accumulated depreciation

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10/18/2017

Prior Fixed Asset Purchase Subschema

Lookup before drop-down

where account.subclassification = 'property_plant_equipment'

PRIOR_FIXED_ASSET

asset_name	char 30	*
serial_number	char 10	*
estimated_purchase_date	date	
extension	float	
estimated_useful_life_years	integer	
estimated_useful_life_units	integer	
estimated_residual_value	float	
declining_balance_n	integer	
depreciation_method	char 25	
disposal_date	date	
full_name	char 60	
street_address	char 40	
transaction_date_time	date_time(19)	
accumulated_depreciation	float	

omit insert
omit update

ACCOUNT

account	char 60	*

omit lookup before drop down

FIXED_ASSET

asset_name	char 30	*
account	char 60	

1:1

TRANSACTION

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

Debit
  FIXED_ASSET.account
Credit
  Owner's Equity

DEPRECIATION_METHOD

depreciation_method	char 25	*

SELF

full_name	char 60	*
street_address	char 40	*

PRIOR_FIXED_ASSET_DEPRECIATION

full_name	char 60	*
street_address	char 40	*
asset_name	char 30	*
serial_number	char 10	*
depreciation_date	date	*
depreciation_amount	float	
transaction_date_time	date_time(19)	

omit insert
omit update
omit delete

m:1

TRANSACTION

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

Debit
  Depreciation expense
Credit
  Accumulated depreciation

omit insert
omit update

10/18/2017

where account.subclassification = 'prepaid_asset'
or account.subclassification = 'discretionary'

Lookup before drop-down

ACCOUNT

account	char 60	*

PREPAID_ASSET_PURCHASE

full_name	char 60	*
street_address	char 40	*
purchase_date_time	date_time(19)	*
asset_name	char 30	*
extension	float	
accrual_period_years	float	
accumulated_accrual	float	

PURCHASE_ORDER

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

omit lookup before drop down

omit insert
omit update

pair one2m

PREPAID_ASSET

asset_name	char 30	*
asset_account	char 60	
expense_account	char 60	

PREPAID_ASSET_ACCRUAL

full_name	char 60	*
street_address	char 40	*
purchase_date_time	date_time(19)	*
asset_name	char 30	*
accrual_date	date	*
accrual_amount	float	
transaction_date_time	date_time(19)	

1:1

TRANSACTION

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

omit insert
omit update

Accountancy Model Database Schema

Lookup before drop-down

CUSTOMER_SALE

full_name	char 60	*
street_address	char 40	*
sale_date_time	date_time(19)	*
fund	char 20	
sum_extension	float	
sales_tax	float	
shipping_revenue	float	
invoice_amount	float	
ttile_passage_rule	char 15	
total_payment	float	
amount_due	float	
completed_date_time	date_time(19)	
shipped_date_time	date_time(19)	
arrived_date	date_time(19)	
uncollectible_writeoff_date	date	
transaction_date_time	date_time(19)	

CUSTOMER

full_name	char 60	*
street_address	char 40	*

additional unique index

FUND

fund	char 20	*

TRANSACTION

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

1:1

Debit
A/R
CGS
Credit
Revenue
Inventory

omit insert
omit update

optional folder

TITLE_PASSAGE_RULE

title_passage_rule	char 15	*
title_passage_date	char 15	

pair one2m

Title passage rule null   completed_date_time
FOB_shipping   shipped_date_time
FOB_destination   arrived_date + current_time

INVENTORY_SALE

full_name	char 60	*
street_address	char 40	*
sale_date_time	date_time(19)	*
inventory_name	char 60	*
quantity	integer	
retail_price	float	
discount_amount	float	
extension	float	
cost_of_goods_sold	float	

INVENTORY

inventory_name	char 60	*
retail_price	float	

copy common attributes

HOURLY_SERVICE_WORK

full_name	char 60	*
street_address	char 40	*
sale_date_time	date_time(19)	*
service_name	char 30	*
description	char 60	*
begin_date_time	date_time(19)	*
end_date_time	date_time(19)	
work_hours	float	

omit insert
omit update

CUSTOMER_SALE

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

pair one2m

Lookup before drop-down

FIXED_SERVICE_WORK

full_name	char 60	*
street_address	char 40	*
sale_date_time	date_time(19)	*
service_name	char 30	*
begin_date_time	date_time(19)	*
end_date_time	date_time(19)	
work_hours	float	

Lookup before drop-down

omit insert
omit update

HOURLY_SERVICE_SALE

full_name	char 60	*
street_address	char 40	*
sale_date_time	date_time(19)	*
service_name	char 30	*
description	char 60	*
estimated_hours	float	
discount_amount	float	
hourly_rate	float	
work_hours	float	
extension	float	

omit insert
omit update

pair one2m

FIXED_SERVICE_SALE

full_name	char 60	*
street_address	char 40	*
sale_date_time	date_time(19)	*
service_name	char 30	*
discount_amount	float	
retail_price	float	
work_hours	float	
extension	float	

omit insert
omit update

copy common attributes

copy common attributes

HOURLY_SERVICE

service_name	char 30	*
hourly_rate	float	
account	char 60	

omit lookup before drop down

ACCOUNT

account	char 60	*

FIXED_SERVICE

service_name	char 30	*
retail_price	float	
account	char 60	

where account.subclassification = 'revenue'

10/18/2017

CUSTOMER_SALE

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

pair one2m

SPECIFIC_INVENTORY_SALE

full_name	char 60	*
street_address	char 40	*
sale_date_time	date_time(19)	*
inventory_name	char 30	*
serial_number	char 10	*
retail_price	float	
discount_amount	float	
extension	float	

copy common attributes

SPECIFIC_INVENTORY_PURCHASE

inventory_name	char 60	*
serial_number	char 10	*
retail_price	float	

SPECIFIC_INVENTORY

inventory_name	char 60	*

10/18/2017

CUSTOMER_SALE

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

pair one2m

CUSTOMER_PAYMENT

full_name	char 60	*
street_address	char 40	*
sale_date_time	date_time(19)	*
payment_date_time	date_time(19)	*
payment_amount	float	
check_number	integer	
transaction_date_time	date_time(19)	

omit insert
omit update

1:1

TRANSACTION

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

Debit
Cash
Credit
A/R

Accountancy Model Database Schema

Payroll Subschema

process insert

PAYROLL_POSTING

payroll_year	integer	*
payroll_period_number	integer	*
posting_date_time	date_time(19)	
begin_work_date	date	
end_work_date	date	
employee_work_hours	float	
commission_sum_extension	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	integer	
retirement_contribution_plan_employer_amount	integer	
health_insurance_employee_amount	integer	
health_insurance_employer_amount	integer	
federal_unemployment_tax_amount	float	
state_unemployment_tax_amount	float	
union_dues_amount	integer	

EMPLOYEE_WORK_PERIOD

full_name	char 60	*
street_address	char 40	*
payroll_year	integer	*
payroll_period_number	integer	*
begin_work_date	date	
end_work_date	date	
employee_work_hours	float	
commission_sum_extension	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	integer	
retirement_contribution_plan_employer_amount	integer	
health_insurance_employee_amount	integer	
health_insurance_employer_amount	integer	
federal_unemployment_tax_amount	float	
state_unemployment_tax_amount	float	
union_dues_amount	integer	
transaction_date_time	date_time(19)	

omit insert
omit update

EMPLOYEE

full_name	char 60	*
street_address	char 40	*

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

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

1:1

TRANSACTION

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

10/18/2017