


## Database schema design for a double entry accounting system?

Does anybody know or have any links to websites describing details of how to design a database schema for a double entry accounting system ??.

I did find a bunch of articles but non were very explanatory enough. Would appreciate it if someone could help me on this.

database database-design accounting

edited Apr 2 '11 at 21:10  
 **Kenny Evitt**  
4,924 3 37 52

asked Mar 22 '10 at 17:24  
 **soden**  
124 1 3 6

@soden - what specific part of which specific article do you wish to have help on? – [DVK](#) Mar 22 '10 at 17:52

i do have a basic understanding of double entry book keeping but converting this concept into a database schema ..., well i guesse my creative juices arent flowing in this one. – [soden](#) Mar 22 '10 at 17:56

### 3 Answers

Here's one link that you may find helpful:

[http://homepages.tcp.co.uk/~m-wigley/gc\\_wp\\_ded.html](http://homepages.tcp.co.uk/~m-wigley/gc_wp_ded.html)

**Updated:** Alternative links (as original one seems to be broken):

- <https://medium.com/@RobertKhou/double-entry-accounting-in-a-relational-database-2b7838a5d7f8> (Complete article with images)
- <https://vikrampareek.wordpress.com/2012/09/19/185/>
- <http://acc4arab.com/acc/showthread.php?t=4227>

edited Jan 15 at 10:13  
 **J4R**  
15 1 3

answered Mar 22 '10 at 17:31  
 **Leslie**  
2,037 4 21 38

i did read this one. but didnt actually know how to use it. Some sql examples would be icing on the cake :). thnx by the way – [soden](#) Mar 22 '10 at 17:40

- 1 do you have an accounting background? I spent 10+ years in accounting and would hesitate to create an accounting package from scratch...the article linked above is a very good example of table setup and accounting processes. What kind of SQL examples would you like? – [Leslie](#) Mar 22 '10 at 18:56

[cuppadev.co.uk/dev/double-entry-accounting-in-rails](http://cuppadev.co.uk/dev/double-entry-accounting-in-rails) this link does explain the same stuff. but im now sure how i am supposed to start building the database schema. i am well versed in RDBMS and some basic accounting which i learnt thorough self study in the past few weeks. im just confused . id be nice if you could help me on this. – [soden](#) Mar 25 '10 at 5:48

The link is informative: however, at the level that things are explained, if you are just about understanding what is written then you are in no position to start writing your own program. – [khany](#) Feb 16 '12 at 17:45

- 4 Link is dead; but here's wayback machine's snapshot: [Double Entry Accounting in a Relational Database](#) – [Majid Fouladpour](#) Jan 19 '14 at 16:13

This link has useful sample and desciption: [vikrampareek.wordpress.com/2012/09/19/185](http://vikrampareek.wordpress.com/2012/09/19/185) – [QMaster](#) Nov 27 '16 at 9:06

Seems like I have found a better version with images [andregelderblom.wordpress.com/2015/02/17/85](http://andregelderblom.wordpress.com/2015/02/17/85) – [Leonid Usov](#) Dec 12 '16 at 17:59



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1. create the following tables: account, transaction, lineitem, contact. a contact can be a customer, a supplier, or an employee. to keep things simple, we will leave out the account\_type table contact\_type table etc.

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