-- Payments Accounting Data Analysis

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-- 1. Basic Overview

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SELECT COUNT(\*) AS total\_transactions,

MIN(transaction\_date) AS start\_date,

MAX(transaction\_date) AS end\_date

FROM transactions;

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-- 2. KPI Calculations

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SELECT

SUM(amount) AS total\_amount,

SUM(amount) - SUM(fee) - SUM(tax) AS net\_revenue,

SUM(CASE WHEN status = 'chargeback' THEN 1 ELSE 0 END) AS chargeback\_count,

SUM(CASE WHEN reconciliation\_status = 'unmatched' THEN 1 ELSE 0 END) AS unmatched\_count,

SUM(ABS(net\_amount - ledger\_amount)) AS mismatch\_total

FROM transactions;

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-- 3. Net Revenue by Region

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SELECT region,

SUM(net\_amount) AS net\_revenue

FROM transactions

GROUP BY region

ORDER BY net\_revenue DESC;

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-- 4. Chargeback Rate by Country

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SELECT country,

COUNT(\*) AS total\_transactions,

SUM(CASE WHEN status = 'chargeback' THEN 1 ELSE 0 END) AS chargebacks,

ROUND(SUM(CASE WHEN status = 'chargeback' THEN 1 ELSE 0 END) \* 1.0 / COUNT(\*), 4) AS chargeback\_rate

FROM transactions

GROUP BY country

ORDER BY chargeback\_rate DESC;

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-- 5. Unmatched Transactions Detail

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SELECT transaction\_id,

merchant\_name,

amount,

net\_amount,

ledger\_amount,

ABS(net\_amount - ledger\_amount) AS mismatch\_amount

FROM transactions

WHERE reconciliation\_status = 'unmatched'

ORDER BY mismatch\_amount DESC;

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-- 6. Monthly Trend

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SELECT DATE\_TRUNC('month', transaction\_date) AS month,

SUM(amount) AS total\_amount,

SUM(net\_amount) AS net\_revenue

FROM transactions

GROUP BY month

ORDER BY month;