

Software for Accountancy

ERPNext

What is ERP?

- Stands for *Enterprise Resource Planning*.
- Software that collects information from various departments in a common database
 - Unify critical business functions together.
 - Provide organization-wide visibility.

Really complicated software

Modules



Standalone Software



Standalone Software



ERP vs Standalone Software

- ERP acts as a unified platform integrating multiple business processes
 - Specialized software addresses only a single function or department.
- | ERP enforces *process flows* across business functions.

Benefits of ERP



Implementation Challenges

- Budget
 - License, operation cost, upgrade cost
- High learning curve
 - Need training, resistances to change
- Complex system
 - Need dedicated IT resource, capable vendor to maintain
- Non-standard processes / localization
 - Need a lot of customization (e.g. tax)

ERP Products

Product	Cost (Monthly)
Oracle NetSuite	\$100 / user + \$1000
SAP Business One	\$200 / user (min 4 users)
Microsoft Dynamics 365	\$200 / user
Sage Intacct	\$1200 (1 user)
Odoo	\$25 / user
Odoo (Open Source)	Free
ERPNext	\$50 (unlimited user)
ERPNext (Open Source)	Free

Odoo

	Enterprise	Community
Price	<i>\$25 / user / mo</i>	<i>Free</i>
Functionality	<i>Full</i>	<i>Limited</i>
Service	<i>On Cloud</i>	<i>On Premise</i>

ERPNext

	Cloud	Open Source
Price	\$50 / mo <i>(unlimited user)</i>	<i>Free</i>
Functionality	Full	Full
Service	<i>On Cloud</i>	<i>On Premise</i>

Why ERPNext?

- 100% open source
- Extensive functionality
 - All areas covered (more or less)
 - Low Code / No Code
- Allow for easy customization

Why ERPNext?

- Built on general-purpose framework
 - Frappe framework
 - Rapid development / customization
 - Active development
 - Update every week

Frappeverse

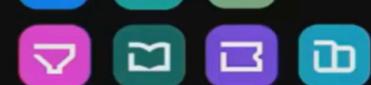
- Ecosystem of open-source products, frameworks, and community built around the Frappe Framework,
 - ERPNext as its flagship application.
- Checkout [Frappeverse Conference 2025](#).

Full Stack

Enterprise apps



Business apps



Developer tools



Productivity suite



Cloud platform



Installation

- Guide

Accounting Module

Double Entry Accounting

- សេចក្តីផ្តល់នូវបញ្ជីគ្មាន
- Every financial transaction is recorded in at least two entries.
 - Debit (*Dr.*) entry
 - Credit (*Cr.*) entry
- **Debit = Credit**
- Why?: provides consistency check

Type of Accounts

Type	Type (Thai)	Definition
Asset	สินทรัพย์	Things you own
Liability	หนี้สิน	Things you owe
Equity	ส่วนของผู้ถือหุ้น	Things you invest
Income	รายได้	<i>"Income"</i> (duh)
Expense	ค่าใช้จ่าย	<i>"Expense"</i> (duh)

Debit	Credit
Asset	Equity
Expense	Liability Income

*The account balances in ERPNext will be increasingly **positive**.*

*The account balances in ERPNext will be increasingly **negative**.*

Posting D...	Account	Debit (THB)	Credit (THB)	Balance (THB)	Voucher Type	Voucher Subtype	Voucher No
1	Opening	0.000	0.000	0.000			
2	31-10-20... Creditors - IE	0.000	100.000	-100.000	Purchase Invo...	Credit Note	ACC-PINV-2024-00...
3	31-10-20... Stock Received But No...	93.460	0.000	-6.540	Purchase Invo...	Credit Note	ACC-PINV-2024-00...
4	31-10-20... VAT - IE	6.540	0.000	0.000	Purchase Invo...	Credit Note	ACC-PINV-2024-00...
5	Total	100.000	100.000	0.000			
6	Closing (Opening + Tot...	100.000	100.000	0.000			

Account	Increase	Decrease
Asset	Add to Dr	Add to Cr
Liabilities	Add to Cr	Add to Dr
Equity	Add to Cr	Add to Dr
Income	Add to Cr	Add to Dr
Expenses	Add to Dr	Add to Cr

Posting D...	Account	Debit (THB)	Credit (THB)	Balance (THB)
1	Opening	0.000	0.000	0.000
2	31-10-20... Creditors - IE	0.000	100.000	-100.000
3	31-10-20... Stock Received But No...	93.460	0.000	-6.540
4	31-10-20... VAT - IE	6.540	0.000	0.000
5	Total	100.000	100.000	0.000
6	Closing (Opening + Tot...	100.000	100.000	0.000

You owe VAT less.

Accounting Example

- *Entry 1: Sarah opened a business.*

- Invested THB 70,000 (Equity)
- Borrowed from friend THB 30,000 (Liability)

Debit	Credit
Asset Expense	Equity Liability Income

Entry	Debit	Credit
1	Asset: 100,000 <i>Cash</i>	Equity: 70,000 Liability: 30,000 <i>Equity</i> <i>Loan</i>
	<i>Tot. Dr. = 100,000</i>	<i>Tot. Cr. = 100,000</i>

We will see negative balances here.

- *Entry 2*

- Saran bought equipment for THB 25,000 (expense).

Debit	Credit
Asset Expense	Equity Liability Income

Entry	Debit	Credit
1	Asset: 100,000	Equity: 70,000 Liability: 30,000
2	Expense: 25,000	Liability: 25,000
	<i>Tot. Dr. = 125,000</i>	<i>Tot. Cr. = 125,000</i>

Direct Expense

Creditors

- *Entry 3:* Sarah sold product for THB 50,000.

- Received money for THB 25,000.
- To be received for THB 25,000.

Debit	Credit
Asset	Equity
Expense	Liability
	Income

Entry	Debit	Credit
1	Asset: 100,000	Equity: 70,000 Liability: 30,000
2	Expense: 25,000	Liability: 25,000
3	Asset: 25,000 Asset: 25,000	Income: 50,000
	<i>Tot. Dr. = 175,000</i>	<i>Tot. Cr. = 175,000</i>

You will see negative balance for income here!

Accounting

| Hand-on

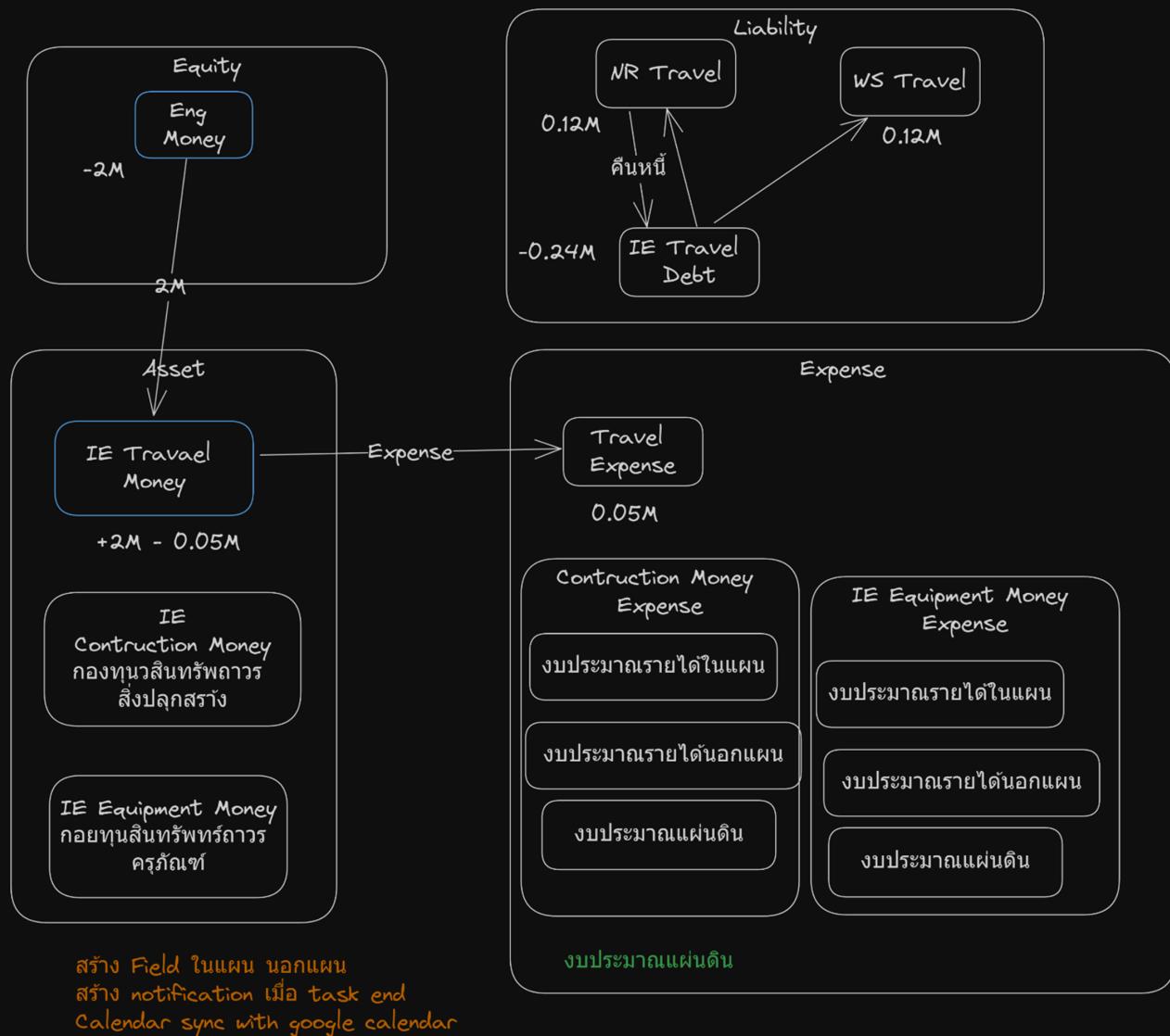
Hand-On

- Open a business
- Equity
 - John – 2000 THB
 - Mary – 3000 THB
- Expense
 - Rent - 500 THB
 - Salary – 200 THB

Practice

- Mary
 - 3000
- Create another expense
 - Salary

Case Study





Accounting

Search or type a command (Ctrl + G)

Trial Balance

IECMU

2024-2025

01-10-2024

30-09-2025

Cost Center

Project

Finance Book

Currency

 With Period Closing Entry
For Opening Balances Period Closing Entry For
Current Period Show zero values Show
P&L b Include Default FB Entries Show net values in opening
and closing columns

	Account	Opening (Dr)	Opening (Cr)	Debit	Credit	Closing (Dr)	Closing (Cr)
1	Application of Funds (Assets)						
2	IE Travel Money						
3	Source of Funds (Liabilities)						
4	AB Travel						
5	AC Travel						
6	AL Travel						
7	AP Travel						
8	AS Travel						

Real Job

รายละเอียดการพัฒนา (ERPNext Customization Items)

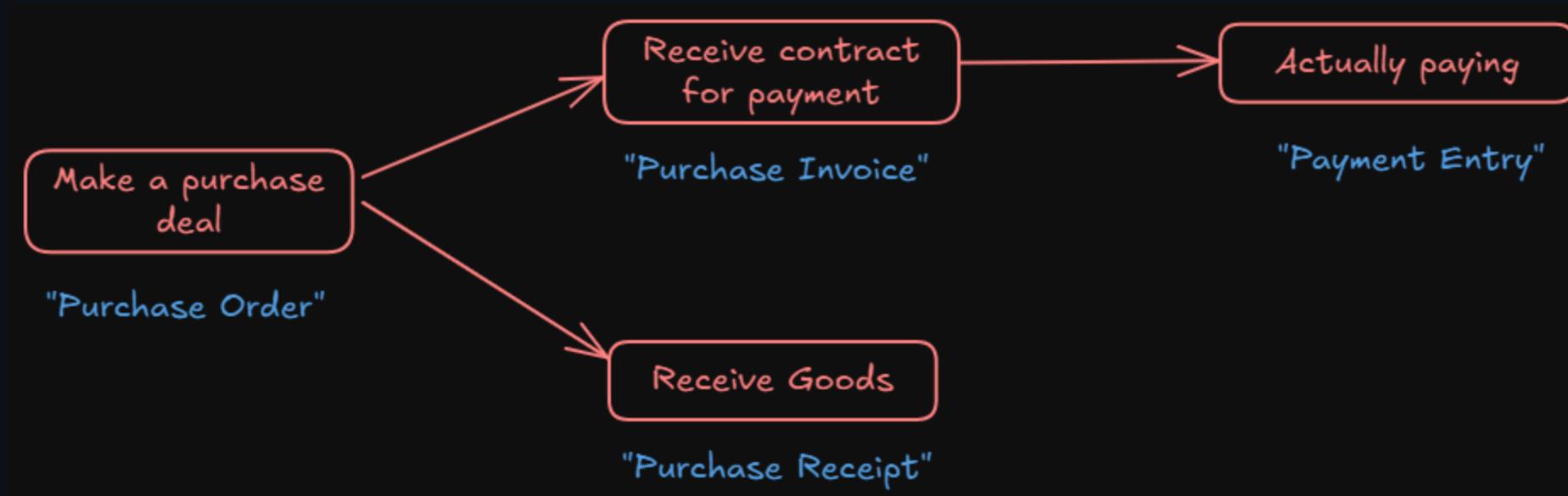
ลำดับ	รายการงาน	ระยะเวลาโดยประมาณ	หมายเหตุ
1	วิเคราะห์ระบบเดิม & ออกแบบการใช้งาน	10 วัน	วิเคราะห์ข้อมูลจากระบบเก่า
2	ปรับแบบฟอร์ม Payment / Receive Voucher	30 วัน	ตามฟอร์มเดิมของ PHP และ Express
3	เอกสาร 50 หน้า (PDF แบบไทย)	10 วัน	สร้างแบบฟอร์มที่ออกแบบเจ้อในใจไว้
4	รายงาน Billing, รับชำระ, Aging, ภาษี	10 วัน	สร้าง Dashboard และรายงาน
5	ກារបันທຶກ出入 DR/CR តັດໂນມືດີ	10 วัน	ตรวจสอบกับผู้ใช้งานจริง
6	รายงานເກີຍວັນ ອົບ.	15 วัน	รวม Excel และฐานข้อมูล PHP
7	ระบบจัดซื้อ (Purchasing) - เลือก Approve Vendor ตาม Raw Material - ກາරັດກາຮສິນທີ່ພໍ (ນັບມຸດຄ່າ / ໄນນັບມຸດຄ່າ)	15 วัน	ระบบจัดซื้อแบบນີ້ເຈັບໃໝ່
8	ระบบขาย (Sales) - Import csv ອອກ Sale Invoice & ຕັດສຕົກ - ຖະແນນເອກສາຮ: IV (ໃນ/ອກປະເທດ), CN, DN, ໃນເກາຂາຍ, ໃນເນັກຕົວຢ່າງ - ແນໄບອນຫຼາຍຄູກຄ່າ + ເຕືອນໜົມຄອບຍຸ (ຍົກເລີກ: ໃນປະໜັກຄ່ອງ)	20 วัน	ตาม Flow ຂອງຄຸນ Jeng
9	Localization ระบบນັ້ນສື່ไทย	5 วัน	COA, ภาษีหัก ณ ที่จ่าย ຍລາ
10	ทดสอบระบบ (UAT) และแก้ไขความผิด	20 วัน	ให้ทีมลูกค้าทดสอบจริง
11	อบรม และ Go-live	10 วัน	พร้อมผู้ร่วมการใช้งาน
12	สำรองเวลา Support / ปรับปรุงเพิ่มเติม	0-20 วัน	ເນື່ອເວລາໃຫ້ระบบເຄີຍຈາກ

รวมเวลาทั้งหมด โดยประมาณ: 155 วัน

ราคาทั้งหมด: 400,000 บาท

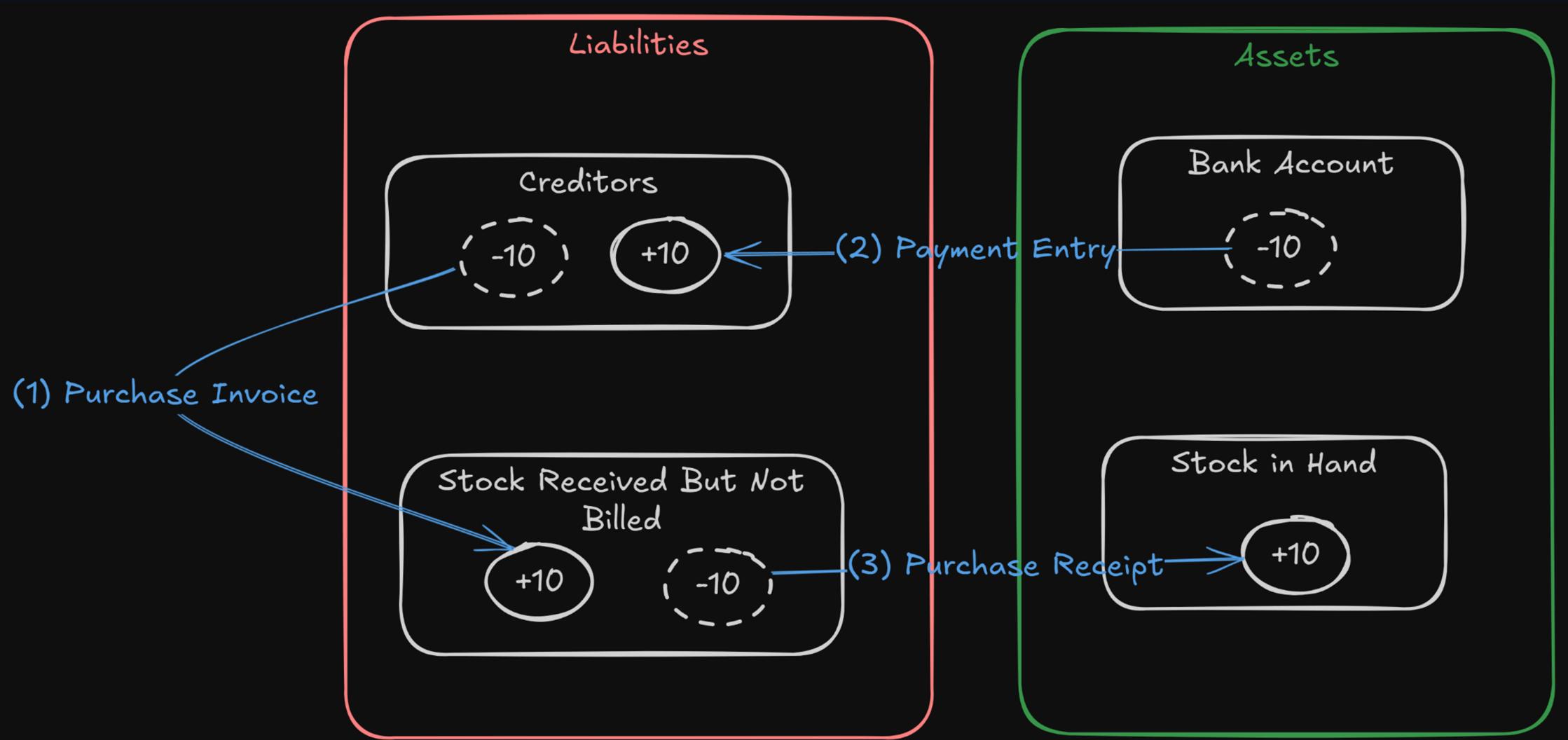
Purchase Module

Purchase Flow



Practice

- Create pen item
- Create a supplier
- Buy 10 pen for 50 THB/pcs.



Exercises (1)

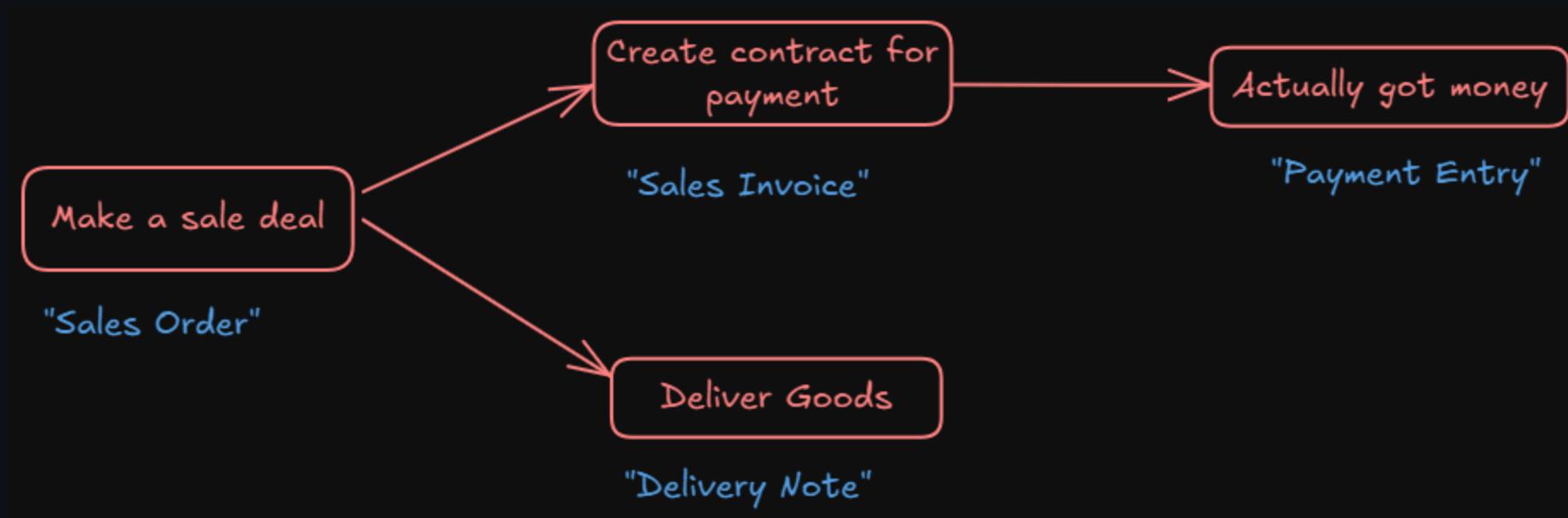
- Purchase more pens.
- Purchase other items.
- You may create more supplier.

Exercises (1)

- Buy 1,000 pens with two payments/deliveries
- Create 2 purchase invoices
 - 400 pens
 - 600 pens
- Create 2 purchase receipts
 - 400 pens
 - 600 pens

Sales Module

Sales Flow



Practice

- Create customer
- Buy and sell more items until you have profit

