

Learn These Symbols

Terminator

Date Entry

Display

Connector

Document

Computer Process

Input/
Output

Off-Page
Connector

Journal

Manual Process

On-line
File

Data Flow

File

Disk
File

Decision



Accounting Documents - Sales

- Sales Order
- Packing Slip
- Shipping Notice
- Bill of Lading
- Sales Invoice
- Journal Voucher
- Remittance Advice
- Batch Report
- Deposit Slip

Accounting Documents - Purchases

- Purchase Requisition
- Purchase Order
- Receiving Report
- Vendor's Invoice
- Check
- Journal Voucher

Accounting Documents

■ In each case, can you explain:

- * what is its purpose?
- * who creates it?
- * who is it sent to?
- * why do they need it?
- * what do they do with it?

Accounting Systems - General Ledger

- What are the accounting entries:
 - * when inventory is shipped
 - * when invoices are raised
 - * when cash is received
 - * when goods and vendor's invoices are received
 - * when checks are sent to vendors
- Remember that subsidiary ledgers and control accounts must balance

Database Normalization

■ 1NF

- * No repeating groups

2NF

- * 1NF + Full dependence on the entire key

3NF

- * 2NF + No transitive dependencies (i.e.,
the primary key)