

**RUTGERS**

Rutgers Business School  
Newark and New Brunswick

**33:010:458**

**Accounting Information  
Systems**

**Dr. Peter R. Gillett**

**Associate Professor**

**Department of Accounting, Business Ethics and Information Systems  
Rutgers Business School–Newark and New Brunswick**

## **A.I.S. Class 5: Outline**

- **Group Work for Chapters 1 & 2**
- **Learning Objectives for Chapter 6**
- **Elements of Database Systems**
- **Group Work for Chapter 6**

## **Group Work for Chapters 1 & 2**

- Discussion Questions Chapters 1 & 2
- Chapter 2 Problems 3, 4, 5, 7
- Narrative and flowcharts in the Chapter 1 Appendix for automated sales

## Group Contracts

- Please turn in if you have not already . . .
- Most of the rest of the documentation is “just in case”
- But the last three pages are logs that you need to maintain continuously – and you must turn copies in with *each* stage of the project

## Learning Objectives for Chapter 6

- After studying this chapter you should be able to:
  - \* distinguish between the file-oriented approach and the database approach
  - \* discuss fundamental relational database concepts such as composite and foreign keys
  - \* specify the types of relationships that can be represented in database systems
  - \* provide a detailed description of the relational database model

## Learning Objectives for Chapter 6

- After studying this chapter you should be able to:
  - \* discuss database integrity, emphasizing entity and referential integrity in particular
  - \* explain and provide examples of validation rules in relational database systems
  - \* discuss how views and permissions can be used to restrict access to sensitive data in relational database systems
  - \* explain the data dictionary concept

## Learning Objectives for Chapter 6

- After studying this chapter you should be able to:
  - \* describe the types of database languages
  - \* construct SQL queries to extract information from relational database systems
  - \* discuss database backup and recovery methods
  - \* explain concepts such as concurrency control
  - \* explain in general terms concepts such as the object-oriented approach to developing database systems

## **File Oriented Approach**

- Data redundancy
- Proliferation of files
- Lengthy application development
- Lack of data independence
- Duplicate processing
- Data inconsistencies

## Database Approach

- Data redundancy virtually eliminated
- Eliminate data inconsistencies
- Data independence
- Rapid application development
- Centralized backup, control and security
- Avoid duplicate processing

## Database Approach

- Complexity
- Data integrity requires programming and knowledge of DBMS
- Data accessible only through DBMS
- Centralized backup, control and security

## Database Concepts

- **Keys**
  - \* Primary keys
  - \* Composite (concatenated) keys
  - \* Foreign keys
  - \* Non-key attributes
- **Cardinalities**
  - \* 1:1
  - \* 1:M and M:1
  - \* M:M

## Our Notation

- The textbook used to show primary keys underlined and foreign keys dotted underlined; sometimes they showed primary keys in italics and marked foreign keys with an asterisk. Now they show primary keys underlined and foreign keys with an asterisk. *We will stick to the notation shown here, with primary keys underlined and foreign keys in square brackets.*

Customer (Customer#, Name, Address, . . . )

Invoices (Invoice#, Date, [Customer#], . . . )

InvoiceItems ([Invoice#], Item#, Qty, UnitPrice)

or

Inventory (Inventory#, InventoryName, . . . )

InvoiceItems ([Invoice#], [Inventory#], Qty, UnitPrice)

## Database Models

### ■ Hierarchical

- \* 1:1 and 1:M relationships (parent-child)
- \* single root (entry point)
- \* explicit pointers

### ■ Network

- \* 1:1, 1:M, M:1 and M:M relationships
- \* multiple parents (multiple entry points)
- \* explicit pointers

## Database Models

- **Relational**
  - \* **Relations (tables)**
  - \* **Tuples (rows)**
  - \* **Attributes (columns)**
  - \* **Relationships between tables are *implicit***

## The Relational Database Model

- Relation (table) names must be unique
- Every relation must have a primary key
- Duplicate rows and columns are not allowed
- The order of rows and columns is immaterial (except by convention)
- Entity integrity
- Referential integrity

## The Relational Database Model

- **Entity integrity**
  - \* Primary key cannot be null
  - \* Primary key must be unique
- **Referential integrity**
  - \* foreign keys (when part of a composite key)
    - must match an existing value (cannot be null)
  - \* foreign keys (when non-key attributes)
    - must match an existing value or be null

## Validation Rules

- Greater than minimum value
- Less than maximum value
- One of the acceptable values
- Correct number of digits
- Correct mathematical or logical relationship between fields

## **Restricting Access**

- **Specifying permissions**
- **Restricted logical views**

## Data Dictionary

- Stores information about the tables, attributes (columns), formats, access privileges etc.

## **RDBMS Languages**

- Data Definition Language (DDL)
- Data Manipulation Language (DML)
- Data Query Language (DQL)
  - \* Query By Example (QBE)
  - \* Structured Query Language (SQL)
- Report writers
- Forms editors

## SQL

- ```
SELECT <table_name1>.<field_name1>, <table_name2>.<field_name2> ...
FROM table_name1, table_name2, ...
WHERE
<table_name1>.<common_field1> = <table_name2>.<common_field2> ...
AND
<condition> [INTO <result table>]
```
- ```
SELECT CUSTOMERS.NAME, CUSTOMERS.BALANCE
FROM CUSTOMERS, SALES, ITEMS_SOLD
WHERE
CUSTOMERS.CUSTOMERNO = SALES.CUSTOMERNO
AND
SALES.INVOICENO = ITEMS_SOLD.INVOICENO
AND
ITEMS_SOLD.ITEMNO = 1250
```

## **DBMS Backup and Control**

- **Static backup**
- **Dynamic backup**
  - \* **Redundant Array of Independent Disks (RAID)**
- **Concurrency control**
  - \* **lock out**
  - \* **write lock**

## OODBMS

- Encapsulation
- Polymorphism
- Inheritance
- Currently relatively high cost and weak performance
- Hybrid systems for the future?
  - \* ORDBMS (Object-Relational Database Management System)
  - \* SQL-1999
  - \* PostgreSQL

## Group Work for Chapter 6

- Discussion Questions – if there are problems
- Please work on Problems 2, 5, 6, 7
- Narrative and flowcharts in the Chapter 1 Appendix for manual Purchases
- Group Projects – Sheldon Shirts
  - \* Stage 1 documents the *existing* manual systems
    - Submit your assigned flowcharts in the box outside my office before class on Monday