A simplified accounting system requirements:

1. Provide a means to define an account.
2. Provide a means to add money to an account.
3. Provide a means to draw money from an account.
4. Provide a means for moving money between accounts.
5. Provide a statement for each account.
6. Multiple users should be able to access the same system concurrently.
7. Provide the ability to modify an account or modify a deposit or draw operation at any given time.
8. Provide a means for backup and restore.
9. Provide account statement.

List of tables in the database:

1. Accounts table:
   1. AccountID: a unique identifier that is generated automatically. The system should use this account id to load or update an existing account.
   2. AccountHolderName: this is a text field, and it is going to represent account name.
   3. AccountBalance: the actual balance of the account
   4. AccountNotes: holds some text information about the account holder.
2. Receipts:
   1. ReceiptID: a unique identifier that is used to load or edit the receipt.
   2. ReceiptNumber: represents the receipt number entered by the end user.
   3. ReceiptDate: the date of the receipt.
   4. SourceAccountID: the source account.
   5. DestinationAccountID: the destination account.
   6. ReceiptAmount: the amount of money being deposited, drawn, or transferred between accounts.
3. AccountsStatement table:
   1. AccountID
   2. ReceiptID
   3. ReceiptDate
   4. OldBalance
   5. BalanceChange
   6. NewBalance
   7. Notes
4. Vars table:
   1. Variablename
   2. Variablevalue
5. Users table:
   1. Userid
   2. Username
   3. UserPassword
   4. UserStatus