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.
   5. AccountVersion: used to keep track of the current record number

CREATE TABLE [dbo].[Accounts] (

[AccountID] INT NOT NULL,

[AccountHoldername] NVARCHAR (50) NOT NULL,

[AccountBalance] MONEY NOT NULL,

[AccountNotes] NVARCHAR (MAX) NULL,

[AccountVersion] INT NOT NULL,

PRIMARY KEY CLUSTERED ([AccountID] ASC)

);

1. 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.

CREATE TABLE [dbo].[Receipts] (

[ReceiptID] INT NOT NULL,

[ReceiptNumber] VARCHAR (50) NULL,

[ReceiptDate] VARCHAR (50) NULL,

[SourceAccountID] INT NULL,

[DestinationAccountID] INT NULL,

[ReceiptAmount] MONEY NULL,

PRIMARY KEY CLUSTERED ([ReceiptID] ASC)

);

1. AccountsStatement table:
   1. ID
   2. AccountID
   3. ReceiptID
   4. ReceiptDate
   5. OldBalance
   6. BalanceChange
   7. NewBalance
   8. Notes

CREATE TABLE [dbo].[AccountsStatement] (

[id] INT NOT NULL,

[AccountID] INT NULL,

[ReceiptID] INT NULL,

[ReceiptDate] VARCHAR (50) NULL,

[OldBalance] MONEY NULL,

[BalanceChange] MONEY NULL,

[NewBalance] MONEY NULL,

[Notes] VARCHAR (MAX) NULL,

PRIMARY KEY CLUSTERED ([id] ASC)

);

1. Vars table:
   1. Variablename
   2. Variablevalue

CREATE TABLE [dbo].[Vars] (

[varname] VARCHAR (50) NOT NULL,

[varvalue] VARCHAR (MAX) NULL,

PRIMARY KEY CLUSTERED ([varname] ASC)

);

1. Users table:
   1. Userid
   2. Username
   3. UserPassword
   4. UserStatus

CREATE TABLE [dbo].[users] (

[userid] INT NOT NULL,

[username] VARCHAR (50) NULL,

[userpassword] VARCHAR (MAX) NULL,

[userstatus] VARCHAR (MAX) NULL,

PRIMARY KEY CLUSTERED ([userid] ASC)

);