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How To's

BY

DR.S.RAGHUNATHAN

MCOM, DLLAL, PGDPM, CCCP, DSADP,

MPHIL, AICWA, PHD

ABOUT THE AUTHOR

Dr.S.RAGHUNATHAN is one of the best trainers in various software's and trained newbie's and professionals. He is an expert in clipper and developed various application software's for his thesis purpose and these applications software's aged 20 years and still alive on usage. He is professionally qualified as Cost Accountant. Now that, he starts writing about his experience on teaching to cater the needs of his second innings (after retirement) of his life.

ACKNOWLEDGMENTS

This book is dedicated to my DAD

(A V Sowrirajan (92 years) Retired Hindi cum Sanskrit Pandit

Thanks to my family members, friends who have given whole hearted support to write my first book.

WHY THIS BOOK

Any person, who is familiarized with excel data handling, or who has experienced on using online banking or who has an experience on usage of browser based applications and who need to develop his own application package, this is the first milestone for his learning and development of application. Of course, there is story behind this attempt.

A grocery merchant has approached me and asked whether I can help him to develop accounting application package for his business. I enquired about his education status and he said that he completed his schooling but unable to join the college due to family problems and took over his father's business for their family livelihood. Further he said that he manages the daily business transaction through excel sheet to ascertain his business status. He also said that if he can

able to generate an accounting application package like railway reservation ticket application model, then he can able to train his wife to operate that package and he can concentrate on other new business which he plans as real estate. I am surprised that whether he has any accounting professional knowledge apart from handling excel sheets. I am good at parting the application development knowledge on various platforms and languages but this specific application requires some more knowledge on jargons like debit, credit, transactions, voucher etc. I myself not sure "what to debit and what to credit on any transactions"

Though, I do not know anything about his requirement, I pretend myself that as if I knew and understood his need but still need to know his understandings about his working modalities and enquired about his workings on excel sheet. He very casually said that it is very simple logic and does not require much knowledge to know accounting profession. I was taken a back and surprised to see his expressions but kept quiet. He further narrated as "Expenditures or receipts are grouped under accounting head like cash account, bank account, sales

account, purchase account, party account, expenses account, salary account, rent account etc. etc. As and when I require, I create a reasonable accounting head. Generally account heads are classified under two categories as Capital Nature, Revenue Nature." His definition made me to sweat just below my throat and flowed through my chest. With a shaky voice, I asked him to give examples of the transactions on capital nature and revenue nature.

Any transactions which have been done for the purpose of day to day routine of the business and have no life after the financial year can be classified as revenue nature and all other transactions can be classified as capital nature. He did not embarrass me and continued that buying goods for sale, paying salary to his workers, receipts from sale of goods etc. are ground under revenue nature and if the transactions pertaining to acquiring land, building, machinery, bank accounts which has life more than a year and for the development / improvisation of business may be classified as capital nature. I am confused about his definition and insisted to narrate about the transactions. He said, "Generally, any

transaction must have minimum five parts, like date of transaction, involved accounting head, brief details about the action, amount involved and the final part very important one as either debit or credit classification. These transactions will be preserved as written document and may be named as voucher. In otherwise, voucher must have minimum of two transactions as debit and credit. I am unable to control myself and asked on higher pitch voice "what does it mean by debit, credit " Is there any business rule associated on the term of debit / credit.

He thrown his eyeshot on me as "is it worth to explain further". I lowered my eyes and started exploring something on my palm. He continued, "It is very simple affair sir. Anything goes out of business hall, I treat it as credit type and anything comes inside to the business hall are treated as debit. For example when I buy raw material and paid cash, here goods coming inside the business hence it is debit and cash goes out of business, hence it is credit. One need not know both the debit and credit. Simply, anything goes out is credit and comes in debit and related other accounts are vice versa.

Dear Reader, if you do not understand the business logic mentioned above and some of the accounting concepts, never mind, we shall be able come back while we undertake the real development of application package. We shall also able to get more examples and explanations so as to adopt coding efficiently.

Now, I understood, this young man is very confident on handling any problems related to business logic / rule / frames. Something sparked his inner mind and told him that he made a right choice of approaching me. On seeing the posture of his body language, I also felt comfortable to see him. Suddenly, he presumed that this venture is a joint venture and asked me "Under what platform do you suggest for developing our accounting application package? How long will it take? And how much it may cost? Series of questions fired.

We want to create menu based application like one prevails at railway reservation counter, with which we want to store some data into my computer, like to get back the stored data on the screen and may like to delete the data too. Further, we like to have a report on giving

some information. In nutshell, our application should provide menu based selection, data entry form and formatted report for printing.

You are about to manufacture a product named as financial accounting application and the major raw material used is DATA and you may require various data handling tool. What does it mean by DATA. It is nothing but information / processed information. Also we shall see few of the frequently seen Jargons.

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