

## Re: Carry forward balance of account

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*Source:*

<http://www.tech-archive.net/Archive/Access/microsoft.public.access.modulesdaovba/2008-07/msg00241.html>

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- *From:* "Allen Browne" <[AllenBrowne@xxxxxxxxxxxxxxxx](mailto:AllenBrowne@xxxxxxxxxxxxxxxx)>
  - *Date:* Mon, 7 Jul 2008 13:55:26 +0800
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Hmm. This is not really a simple question, Glynn.

At the most basic level, a normalized database would not have different files for different years. The transaction date column would allow you to determine the appropriate year, and so the transactions for different years would all be in the same file. You can then use something like a DSum() expression to get the opening balance for any year.

This normalized approach does avoid the problems associated with manually entering the starting balance for each period. But it is not the approach expected for double-entry accounting. Standard accounting procedures do involve closing a period (typically a month), and locking the transactions. You cannot go back into a previous period and just edit the data there. If you discover an error, you must leave the closed periods exactly as they are, and enter a reversal entry in the current period to fix the mistake. In this system, there is a closing balance for each period, which becomes the opening balance for the new period.

What you are doing by creating a new database file (hence locking away old transactions) and manually entering the opening balance is therefore part way towards the accounting model rather than the basic normalized database. How far down this road you want to go will depend on factors such as your knowledge of accounting, your knowledge of databases and normalization, and how important it is for this database to follow standard accounting practices.

In most cases, creating a double-entry accounting system in Access is not cost-efficient. You can buy existing software at less cost than it would take to reinvent the wheel yourself. Existing software is safer (more tested, less chance of you getting sued for errors), and easier to maintain (i.e. you get updates, and don't have to modify it with each change in the tax law.)

Hopefully there are some useful grains amongst that to help you pin down exactly what you need to do and why.

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Tips for Access users – <http://allenbrowne.com/tips.html>  
Reply to group, rather than allenbrowne at mvps dot org.

"Glynn" <[Glynn@xxxxxxxxxxxxxxxxxxxxxxxxxxxx](mailto:Glynn@xxxxxxxxxxxxxxxxxxxxxxxxxxxx)> wrote in message  
[news:49D1A2EB-0B60-4663-8036-13F0B8A65A85@xxxxxxxxxxxxxxxxxxxx](mailto:news:49D1A2EB-0B60-4663-8036-13F0B8A65A85@xxxxxxxxxxxxxxxxxxxx)

In my Accounting application I need to carry forward the balances of account,  
at year-end close, to the new year, as Opening Balances in each ledger

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account.

At present I achieve this by:

- 1) Copying the old database File to a back-up file – so as to preserve to old year in its entirety – all its transactions and reporting.
- 2) Deleting all the transactions in the current DB file – so as to have a clean start for the new year.
- 3) Manually entering Debit or credit entries to each Ledger account, as Opening balances for the new year.

This is not very smart – time consuming, and prone to unacceptable error.

There must be a way to programmatically 'carry forward' the balances of each Ledger account from the old year to the new year. The 'balances' are calculated amounts, being [Total Credits minus Total Debits] for each Ledger.

I would appreciate code, or being pointed in the right direction.

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Glynn