

RELATIONAL DATABASES - COMPLETE AND COMPLEX PROCESSING OF ACCOUNTING FINANCIAL DATA

Morariu Nicolae

“Stefan cel Mare” University of Suceava, Universitatii Street, no.13, 720225, tel:0230-520263, Romania, nicolaem@seap.usv.ro

Iancu Eugenia

“Stefan cel Mare” University of Suceava, Universitatii Street, no.13, 720225, tel:0230-520263, Romania, eiancu@seap.usv.ro

The involvement of informatics has become more profound and even indispensable, providing full coverage of the space business accounting, starting from the collection of data from primary documents, obtained by electronic means and conclude with preparation of documents for review.

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Cod JEL: M4

At the accounting organization of the unit are general rules and its unit provided by the Accounting Law and established by General Direction of Accounting and Advisory Board of Accounting of the Ministry of Finance, such as: Regulation regarding application of Law of accounting, General accounting plan, Methodological norms of account use, Nomenclature regarding register models and printed forms, Rules for the preparation and presentation of the balance sheet.

The coverage of the financial - accounting activity is determined, in part, by the financial – accounting function of the unit. This activity is carried out by the Financial - accounting compartment[1].

Operations’ recording in accounting is done systematically according to the general framework of the Plan accounts, on the basis of documents which binding on the people they have drafted, endorsed and approved.

Nr. crt.	Ziua nreg.	Document	Explicatii	Cont		Valoare		ValutabolG	N
				debitor	creditor	debit	credit		
Document Aviz exped.									
1	6	AE.AV127056/06.01.20	SC INBEV ROMANIA SA-	408	767	2.941	2.941	0	
2	6	AE.AV127056/06.01.20	SC INBEV ROMANIA SA-	442.08	408	-559	-559	0	
3	7	AE.AV127056/06.01.20	SC INBEV ROMANIA SA-Intrari articole pe avize-	371.01	408	32.816	32.816	0	SCH
4	7	AE.AV127056/06.01.20	SC INBEV ROMANIA SA-	442.00	408	6.235	6.235	0	SCH
5	8	AE.127155/08.01.2008	SC INBEV ROMANIA SA-Intrari articole pe avize-	371.01	408	32.906	32.906	0	SCH
6	8	AE.127155/08.01.2008	SC INBEV ROMANIA SA-	442.08	408	6.252	6.252	0	SCH
7	8	AE.CM127145/08.01.20	SC INBEV ROMANIA SA-	408	767	1.323	1.323	0	
8	8	AE.127155/08.01.2008	SC INBEV ROMANIA SA-	408	767	2.962	2.962	0	
9	8	AE.CM127145/08.01.20	SC INBEV ROMANIA SA-	442.08	408	-251	-251	0	
10	8	AE.127155/08.01.2008	SC INBEV ROMANIA SA-	442.08	408	-563	-563	0	
11	9	AE.CM127145/08.01.20	SC INBEV ROMANIA SA-Intrari articole pe avize-	371.01	408	14.700	14.700	0	SCH
12	9	AE.CM127145/08.01.20	SC INBEV ROMANIA SA-	442.00	408	2.793	2.793	0	SCH
13	11	AE.127280/11.01.2008	SC INBEV ROMANIA SA-Intrari articole pe avize-	371.01	408	33.222	33.222	0	SCH
14	11	AE.127280/11.01.2008	SC INBEV ROMANIA SA-	442.08	408	6.312	6.312	0	SCH
15	11	AE.127280/11.01.2008	SC INBEV ROMANIA SA-	408	767	2.990	2.990	0	

Fig.no. 9 Journal Register

According to the accounting law no. 82/1991 to accounting return duties, tasks expression of great importance to the completion of balance sheets, management and balance control.

All improvement introduced in time in accounting field are serving with priority the financial fiscal and management interests.

Accounting benefits, at present, by the principles of systems theory, cibernetics principles and informatic methods, for the construction of integrated systems of big performance because of the potential "transfer of intelligence" from human to informatic products with accounting specific[1]. Programming of new technologies for data processing produced outstanding quality mutations in the accounting information system.

The involvement of Informatics has become more profound and even indispensable, providing full coverage of the space business accounting, starting from the collection of data from primary documents, obtained by electronic means and conclude with preparation of documents for review.

Thus, they improved software for sales (customers), for purchases (suppliers), for receipts and payments, for management of stocks and approved, for staff payroll, for financial accounting and for management accounting, situations synthesis, analysis and economic - financial forecasts[4].

Nr. crt.	Explicatii	Doc data tip	Incasare	Plata	Cont coreesp.	Agent	Buget	TipPlata
25	incasare client SC CVARTET SRL F.70247	03.01.2008 CF	383,06		411.01	BOISTEANU MIH		Client
26	incasare client SC KEFREN SRL F.7031966	03.01.2008 CF	117,29		411.01	CIOCIRLAN GHIC		Client
27	incasare client SC COOP CONSUM BOSANK	03.01.2008 CF	50,00		411.01	CIOCIRLAN GHIC		Client
28	incasare client SC UDESTEANA-UDESTI SRI	03.01.2008 CF	344,01		411.01	CIOCIRLAN GHIC		Client
29	incasare client AF CIMPOIESU UDESTI F.SV	03.01.2008 CF	150,00		411.01	CIOCIRLAN GHIC		Client
30	incasare client AF BERCEA SILVIA F.7024	03.01.2008 CF	151,17		411.01	CIOCIRLAN GHIC		Client
31	incasare client SC MET ADIN SOCIETATE C	03.01.2008 CF	785,07		411.01	CIOCIRLAN GHIC		Client
32	incasare client PF JESCU ILIE BOGDAN F.	03.01.2008 CF	119,00		411.01	CIOCIRLAN GHIC		Client
33	incasare client SC DAVY STAR PROD-COM	03.01.2008 CF	143,04		411.01	CIOCIRLAN GHIC		Client
34	incasare client SC LIGIMAR SRL F.SV ADI	03.01.2008 CF	150,00		411.01	CIOCIRLAN GHIC		Client
35	incasare client SC RALIPUR SRL F.702805	03.01.2008 CF	119,60		411.01	CIOCIRLAN GHIC		Client
36	incasare client SC STEJAR SRL F.SV ADI	03.01.2008 CF	119,60		411.01	CIOCIRLAN GHIC		Client
37	incasare client SC PANIPAT ALEX SRL F.S	03.01.2008 CF	246,46		411.01	CIOCIRLAN GHIC		Client
38	incasare client AF RAILEANU CONSTANTIN	03.01.2008 CF	236,16		411.01	CIOCIRLAN GHIC		Client
39	incasare client SC ROLEDA SRL F.702836	03.01.2008 CF	127,00		411.01	CIOCIRLAN GHIC		Client
40	incasare client SC IEPURICA SRL F.SV AD	03.01.2008 CF	150,00		411.01	CIOCIRLAN GHIC		Client

Fig.no. 10 Cash Register daily in lei

Current accounting information systems, using relational databases, provide a full and comprehensive processing of data, addressing all the requirements to assist the decision [3].

User-oriented, they offer a friendly working environment, ensuring the conduct of all works related to financial and management accounting, through multiple checks over the correctness of reimbursements made on primary documents (it is about correctness checking of used accounts and correspondences set on accounting plan, role that falls on so-called assistant of operations accounting), and carrying automatic accounting operations (closing the accounts of income and expenditure at the end of the month).

Document tip/numar/data	Total valoare	Termen de incasat	Agent	Document date
lei				
AF CAJVAN				
F87247/18.03.2007	164,60	164,60	23.03.2007 BURLA CONSTANTIN	165 16.03.2007
F.SV 7025323/09.11.2007	-166,60	-166,60	16.11.2007 BURLA CONSTANTIN	09.11.2007
Total AF CAJVAN	-2,00	-2,00		
AF CREANGA ELEONORA				
F89894/29.03.2007	261,80	71,40	05.04.2007 BURLA CONSTANTIN	71 29.03.2007
Total AF CREANGA ELEONORA	261,80	71,40		
AF GAVRILDAIA				
F1110486/07.07.2007	-11,42	-11,42	14.07.2007 BURLA CONSTANTIN	07.07.2007
Total AF GAVRILDAIA	-11,42	-11,42		
AF MOISE MIHAI				
F89613/28.03.2007	323,68	323,68	04.04.2007 BURLA CONSTANTIN	324 28.03.2007
Total AF MOISE MIHAI	323,68	323,68		
AF NITA DORIAN				
F89142/21.03.2007	-10,90	-10,90	26.03.2007 BURLA CONSTANTIN	-11 21.03.2007
F89063/04.04.2007	146,67	29,67	11.04.2007 BURLA CONSTANTIN	30 04.04.2007
F1092504/11.04.2007	173,36	173,36	18.04.2007 BURLA CONSTANTIN	173 11.04.2007
Total AF NITA DORIAN	309,33	192,13		

Fig. no. 11 Due agents

This perfect mix between accounting and computer science is showing its full benefits in the form of performances achieved in the processing of information, particularly in the quality plan, fairness and efficiency, in this way achieving better accounting objectives.

Articol	Cant	Valoare fara TVA
IMPERIAL VODCA GOLD 0.5L	6	49,20
DIVERSE IMPERIAL	50	361,43
BECK'S 0.5L	1.310	1.792,23
BECK'S CAN 0.5L	606	1.023,26
BERGEBNER BLONDA 0.5L	380	391,53
BERGEBNER BLONDA 0.5L CAN	396	496,84
BERGEBNER BLONDA PET 2L	210	775,98
BERGEBNER FARA ALCOOL 0.5L	1.350	2.017,46
BERGEBNER FARA ALCOOL 0.5L CAN	924	1.477,98
BERGEBNER PET 1L	378	659,61
LEFFE BLONDA ST 0.33L	12	41,16
LEFFE BRUNA ST 0.33L	36	123,48
LOWENBRAU PET 2,5L	788	2.569,99
NOROC 0.5L	790	548,80
NOROC 1L PET	1.170	1.617,58

Fig. no. 12 Sales per agents and products

At present, the computerization of accounting ensure effective manifestation of the principles and accounting method, of systematization, processing and reporting on the path of balance and other reports and the financial accounting situation.

Cont		Valoare	Observatii	Jurnal	nrGrup
debit	credit			nr.	denumire
Nota: Casa nr.: 1					
531.01	%	306.171,21		17	Tranzactii casa
	419	493,33	incasari casa	17	Tranzactii casa
	442.07	93,74	incasari casa	17	Tranzactii casa
	411.01	305.584,24	incasari casa	17	Tranzactii casa
	581	39.700,00	Reti casa	17	Tranzactii casa
531.01	%	83.926,11		24	Vanzari amanunt - monetare
	442.07	13.389,91	TVA colectat	24	Vanzari amanunt - monetare
	707	70.526,20	Vanzari amanunt	24	Vanzari amanunt - monetare
		429.797,42			
Nota: Banca nr.: 2					
512.01	%	352.539,15		18	Tranzactii banca
	511.02	332.932,15	incasari banca	18	Tranzactii banca
	411.01	19.607,00	incasari banca	18	Tranzactii banca
	511.02	419	Tranz. in curs	19	Tranzactii banca in curs
	511.02	495.295,26	Tranz. in curs	19	Tranzactii banca in curs
		847.835,42			
TOTAL GENERAL		1.277.632,84			

Fig.no. 13 Accounting Notes

Widespread use of informatics and the possibility of exploitation of databases in interactive regime (computer networks) have opened new perspectives to preparing of operative information regarding costs, framing in the budgets of revenues and expenditures and emphasizing the value of the provisions function of accounting.

In fact, the system can be considered as a group of people, information, data and processing procedures, calculation and communications equipment. Every computer system is associated a system of data processing, in which it is presented on different media storage, and processing processes are resulting in procedures performed by various equipments of calculation technique and specialized personnel. „The main purpose of the informatics system is to serve the information requirements of managers at different levels of decision-making and to minimize human intervention and human effort in carrying out some processes of design, production, and decision-making”[1].

System components for processing by computer of accounting data are[2]:

- Identification of economic - financial operations and preparing source documents;
- Conversion on support the entry into the system;
- Internal processing, with automatic distribution of data on accounts;

- Calculation of values and saving the obtained accounting information;
- Publishing the reports for management and selection of the necessary information to future use;
- The transmission of reports and financial statements to users inside and outside the company.

According to this components, an integrated system of accounting must be identified firstly any economic-financial operation, to analyse it from the dual point of view, in terms of debt or credit, spreading sums over accounts that enter in correspondence and processes selected data with bug precision, for preparing of financial reports.

Any operation has at the base a source document which contains detailed data. Source documents must be projected thus to offer o good relevance of economic-financial operations. On their base are prepared the entries in the informatics system of the accounting. Any source document must contain at least the account or accounts to debit, the sum or sums that are written in debit, the account or accounts to credit and the sum or sums that are written in credit.

Gestiane	Document		Cantitate		Sursa / Destinatie
	data	Intrare	Iesire	Stoc	
Articol: 4 BERGENBER BLONDA C.S.L.					
Gestiane: SCHEIA (FIFO), Cont: 371.01, U.M.: Buc, Pret inreg: 1.09 (Marfa in depozit)					
SCHEIA	04.01.2008	0	0	36.867	Stoc initial
SCHEIA	04.01.2008	0	60	36.607	SC NOVA MFRASCO SRL
SCHEIA	04.01.2008	0	60	36.747	SC MARITEX SRL
SCHEIA	04.01.2008	0	100	36.647	SC PENTAVALENT SRL
SCHEIA	04.01.2008	0	20	36.627	SC PENTAVALENT SRL
SCHEIA	04.01.2008	0	100	36.527	SC LINOR SRL
SCHEIA	04.01.2008	0	20	36.507	SC LINOR SRL
SCHEIA	04.01.2008	0	60	36.447	SC EMASEB SRL
SCHEIA	04.01.2008	0	20	36.427	SC EMASEB SRL
SCHEIA	04.01.2008	0	40	36.387	SC OZZY SRL
SCHEIA	04.01.2008	0	20	36.367	SC PROMODA SIC SRL
SCHEIA	04.01.2008	0	100	36.267	SC DUMPRIO SRL
SCHEIA	04.01.2008	0	20	36.247	SC DUMPRIO SRL
SCHEIA	04.01.2008	0	60	36.187	SC MOBEXIM RO SRL
SCHEIA	04.01.2008	0	20	36.167	SC MOBEXIM RO SRL
SCHEIA	04.01.2008	0	40	36.127	AF MANOLEF
SCHEIA	04.01.2008	0	100	36.027	SC EUROCONF SRL
SCHEIA	04.01.2008	0	20	36.007	SC EUROCONF SRL

Fig.no. 14 Special store

Conversion on support and introduction of data in informatics system of the accounting involves use of some special procedures, and also a calculation system properly equipped with appropriated software.

Internal processing refers to the processing, based on automated procedures, the accounting data, compiled on the basis of current accounting technique and accounting principles. All operations of calculation and editing takes place automatically, achieving in the final the exits, resulting in various reports and financial statements, as well as other information that is saved for the purpose of further processing or use[4].

In fact, the central theme for any modern system of accounting is not the simple data processing, but the complex selection process of processing information after accounting principles, attaching to the values at each economic transaction and preparing of significant reports for decisions making, because in modern management a large number of decisions refer to the forecast of financial results, and information of accounting helps best in this regard.

Denumare	Cod Intern	Cod Extern	Pret Variabil	Pret Valuta	Man	Cu TVA	Urb
BERGENBER BLONDA 0.5L	6543	4	1.09				
BERGENBER BLONDA 0.5L CAN	6544	5	1.26		Lei		Buc
BERGENBER BLONDA 0.5L CAN+C	6545						Buc
BERGENBER BLONDA 0.5L CAN-CRC	6546						Buc
BERGENBER BLONDA 1.5L PET 12000	6547						Buc
BERGENBER BLONDA PET 1.5L	6548	6	3		Lei		Buc
BERGENBER BLONDA PET 1.5L 11500	6549						Buc
BERGENBER BLONDA PET 2L	6550	7	3.71				Buc
BERGENBER BLONDA PROMO 0.5L	6551						Buc
BERGENBER BRUNA 0.5L	6552						Buc
BERGENBER FARA ALCOOL 0.5L	6553	8	1.53				Buc
BERGENBER FARA ALCOOL 0.5L CAN	6554	9	1.61				Buc
BERGENBER ICE 0.5L	16052	77R	1.24		Lei		Buc
BERGENBER KEG 1L	6555	10	2		Lei		Buc

Fig.no. 15 Nomenclature

Conclusions

The conclusion seems to detach from economic reality is that, soon, we will not be able to speak about accounting without referring to informatics also. It is clear, accounting tends towards full computerization, which will have to join all the operators.

The trend of computerization of accounting is evident, slowly but surely in our country. According to the law, physical and juridical persons that use automatic processing of data are required to ensure compliance with accounting rules, storage, preservation as technical support and monitoring of data recorded in the accounts. IT units are responsible for processing with accuracy of the data from documents, and the beneficiaries are responsible for the accuracy and reality of the data they transmitted to processing.

All these modern technologies, through their implications on accounting information system, threatens to change practices, methods and traditional vision of the status of the accounting profession. Because the automation and computerization are taking increasingly complex tasks, carried out so far by the accountant.

References

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