RELATIONAL DATABASES - COMPLETE AND COMPLEX PROCESSING OF ACCOUNTING FINANCIAL DATA

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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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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.

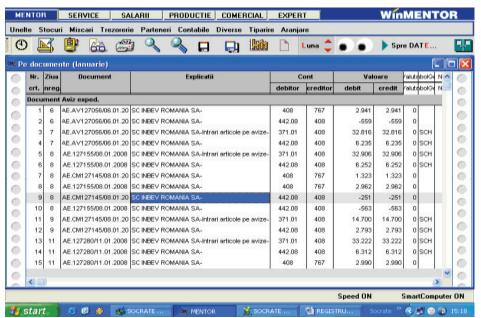


Fig.no. 9 Journal Register

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].

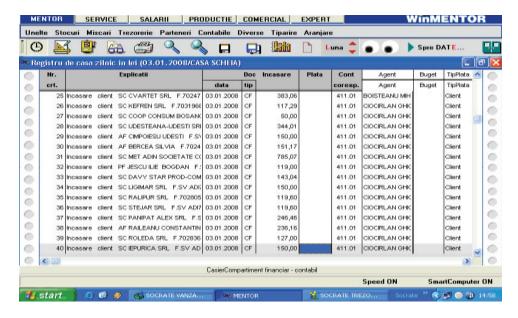


Fig.no. 10 Cash Register daily in lei

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).

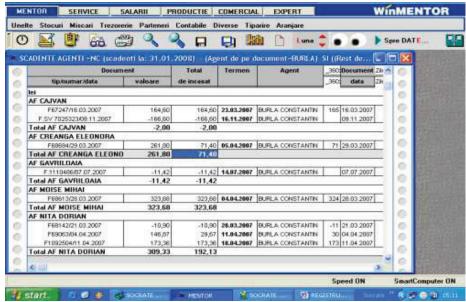


Fig. no. 11 Due agents

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.

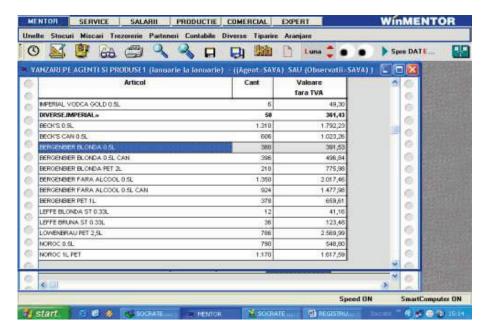


Fig. no. 12 Sales per agents and products

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.

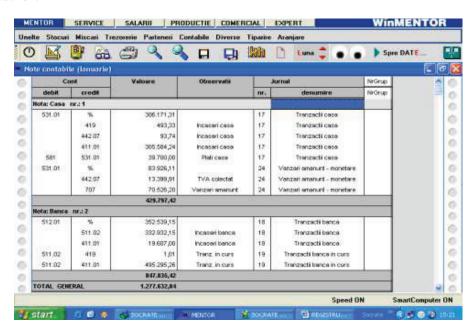


Fig.no. 13 Accounting Notes

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.

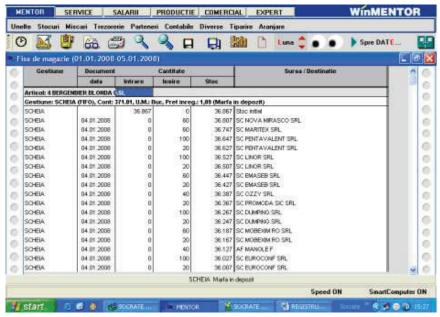


Fig.no. 14 Special store

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.

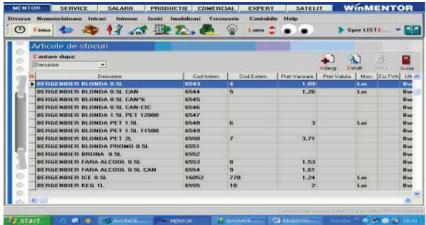


Fig.no. 15 Nomenclature

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.

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