THE ROLE OF INFORMATICS IN THE FINANCIAL-ACCOUNTING SYSTEMS MANAGEMENT

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Abstract. *The Information Society is the society where the most important activity is the production, storage and consumption of information. Production and storage of information was the primary concern of the Information Society while the Information Exchange is a relatively new concept making the transition to knowledge society. The analysis of online data available and forecasting future results to reach informed management decisions is the new direction of the Information Society. Information from different sources is aggregated in the form of n-dimensional data, generically called cubes, where time is the main dimension. Management of Financial Accounting Systems consists in data analysis for estimating the expenditure and the estimated revenue for the following year, or even the estimated real outcome. Accounting is a science and an important field of social policy. As a science accounting evolved and imposed itself more in practice by its functions, creating trust in future actions. Two of the basic methods of the accounting process, balance sheet and current account designed based on theoretical concepts - dual representation and double registration - are central elements of work facilitating the understanding of the logic and mechanism making it possible for accounting to interpret, represent and draws the essence in the field of information.*

Keywords: Information Society, *n*-dimensional data, Management of Financial Accounting Systems, Dual representation, Double registration

1. Economic Information System (EIS)

Circulation of information starting with the moment a phenomenon is produced within a process and until, based its knowledge, a new event is triggered accompanied by the information specifying its content, destination, and storage place forms the Information System.

The informational role is to transmit information between different elements and people to ensure the necessary management decision-making.

1.1. General on EIS

The economic information system is an organized assembly of the means and procedures of obtaining, processing, storage and use of complex economic information that result from processing of data from certain sources, which are necessary for organizing, managing and carrying out economic activity. A system is defined as a group of people, machines, programs and procedures, whose aim is to provide the information necessary for an enterprise or economic organization.

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The EIS main feature is to provide the information necessary in order to know the economic activity for taking decisions on all organizational stages. EIS has the following structure: overall economic complex information, processing of economic data or information, the sources of economic data and information. The economic and social activities and EIS are delimited in time and space. Delineation is made during periods of economic management and financial practice. Delineation of space is being made in the organizational links of the national economy called patrimonial units. The importance of EIS lies in the fact that the organization and management of activity both at micro and macroeconomic level involves permanent knowledge of the state and functionality of the patrimonial units. Management in general and management of economic activity in particular is no longer considered only an art in which intuition plays a role in decision-making meant, but as a science in itself. EIS helps us observe how to use the resources, to seize and examine critically the existing deficiencies and to put into value the positive effects.

1.2. Economic Information - notion, classification

Economic information is a communication, news or a message that contains new elements of knowledge of certain states or the conditions of manifestation of certain economic activities, events or processes that belong to the past, present or future. Information represents new elements compared with other prior knowledge. Concrete terms, based on which information is obtained are called data. Data are represented by various words, numbers, signs, sentences, etc. In their turn, data have their material support in a number of material or technical means which are known as carriers of data. They have the quality to preserve, store and restore data. The main carriers of economic data are economic documents, various registers, certain situations and technical data carriers: CD-ROMs, microfilms, etc.

Classification of Economic Information: Economic information is varied, and can be categorized according to various criteria:

a) According to its content, the economic information can be for planning or programming, and for effective control.

• Information for planning or programming is materialized in the form of objectives specified in the plans and work programs of each unit and reflect the economic dynamics and proportions of this activity for different periods of future management.

• Effective information characterizes the economic processes and operations performed in a given place and time.

• Control information results from comparing effective information for planning or programming information, with the legal provisions, and the decisions

of the management team of the unit. They reflect deviations from the objectives set.

b) According to the presentation of information, it is oral, written and audiovisual.

• oral information is used in oral communication between people, by words, in the daily activities;

• written information is recorded in books, documents, records, notes, service, circular letters, minutes, etc.;

• audio-visual information is obtained through the communications made to telephone, fax, radio, television, the graphics, drawings, films, etc.

c) According to the standards used for expressing information the economic information can be quantitative and value.

• Quantitative information enables processes and knowledge of economic phenomena in terms of quantity, using appropriate information standards;

• Value information expresses these economic phenomena and processes based on money standard.

d) According to its coverage economic information can be: synthetic and analytical.

• synthetic information provides summary general knowledge of overall economic activity. It is found at the basic units of the national economy and at the level of synthesizing state synthesizing;

• analytical information makes possible a detailed knowledge of activities, characterizing them thoroughly and concretely in each patrimonial unit and its organizational subunit.

e) According to the purposes for which it is used, there may be management or steering, reporting and adjusting information.

• management or steering information is materialized in the form of provisions, decisions, recommendations, etc., issued by the management to lower units;

• reporting information is provided by managed system to the management system regarding the condition and behavior of the organizational links of the patrimonial chain units - the information transmitted to ministries and departments and to synthesizing units is also part of this category;

• adjusting information refers to correction of economic activities, in case of dysfunctions in the development of economic phenomena and processes. Their adjustment is based on information control.

f) Depending on the reflection in time of economic processes and phenomena there is active or dynamic information, passive and foreseeable liabilities.

• Active information being gathered during the economic phenomena and processes, influence its current and future evolution (information on the progress of supply, quality of products, demand for goods on the market);

• Passive information is also called historical - it reflects completed economic phenomena and processes, serving for analysis activities (balance sheet, the profit and loss account, notes on balance, statistical reporting);

• Foreseeable information refers to economic processes and phenomena that will take place in future management (work programs, budgets of the enterprise).

1.3. Processing of data or economic data

Processing the data means making a series of functional operations, and logical calculation on a database information fund. Functional operations consist in recording data in their documents and circulating them according to some rules.

Logical operation is materialized in the sorting, grouping and arrangement of data taking into account the quality of information content. Calculating operations take into account quantitative content of information data. Economic data, since their appearance and up to the moment of their use as information as part of the management and decision-making process passes through several operation stages that form the cycle of data processing, called in literature "economic information flow". These stages are:

- Appearance (receiving) information.
- Information gathering.
- Information Processing.
- Forwarding Information and handling.
- Analysis and use of information.
- Storage (storing) economic information.

EIS is composed of a set of information flows. In data processing, various means and materials and technical processes that make up the content of this process are used. The data processing is a set of processes, tools and technical materials used in the complex process of collecting, processing, transmission, storage and use of economic information. Technical data processing machines consist of office calculators and specialized electronic equipment. The data processing is the logic part of data processing in order to obtain economic information and economic and financial indicators. It is based on the accounting method principles. Information circuits, designate the road, the itinerary information passes between the issuer and processor, between the user and issuer default their return, as can be seen in the following schedule: Between EIS and the data there is a report of inclusion like the one from goal to the means of achieving the goal. EIS and the data is not confused with any system, a field that deals with information through its formal structure, without having in mind the content, the meaning of information.

An information system receives data, information having a certain meaning, processes them with electronic equipment and using techniques, according to some formal rules, obtaining at the output that results from a new copy. System is an essential component of information systems.

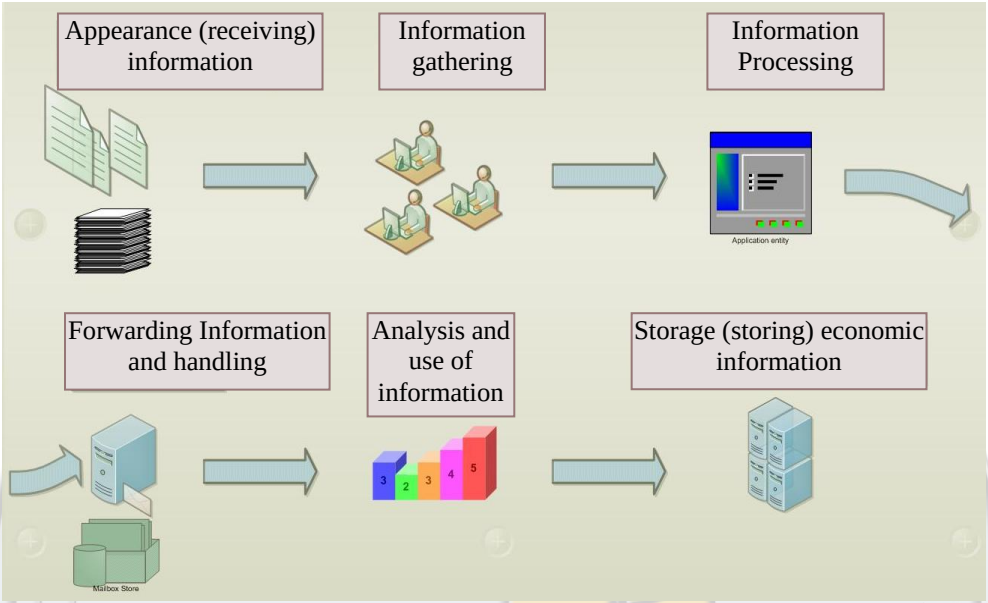

Fig. 1. Processing of data or economic data.

2. Economic information system and data processing system

Introduction of modern equipment for collecting, processing and transmission of secure data provides in an operational way, information necessary for making the most efficient decisions for carrying out the activities.

2.1. Sources of data and information

A. *Sources of economic data and information*

The most representative sources of data and economic information are:

a) economic planning, which provides data and information to plan economic forecast, whose share is 28% of the total economic information;

b) economic evidence, provide effective information and data which represents approximately 70% of the economic information, which is distributed as follows:

- 46-50% is provided by the accounting information;
- 9-13% is information provided by economic and social statistics;
- 11% is information provided by the stock records;

c) other sources (e.g. economic and financial legislation) provides various information with a share of 2% of the total economic information.

B. *General on economic record*

Economic evidence is a unitary system of registration, monitoring and control, documented chronologically and systematically, in quantitative benchmarks and standard value, based on well established principles of economic phenomena and processes in order to know the activities carried out. Economic evidence has to meet the following objectives:

1. Provide necessary information to elaborate plans and programs of activity, knowing that they are based on the level of development achieved in past periods of management.

2. To provide performance monitoring and control of fulfillment of plans and programs of economic and social activities by recording the current economic operations and processes for their development.

3. To ensure preservation of the integrity of the units through recording their existence, movement and economic transformation of the patrimonial elements.

4. To determine the cost of production, income, expenses and financial results.

5. To provide the necessary information and complex characterization of multilateral activities in order to formulate decisions. To achieve these objectives, the economic evidence must meet the following conditions:

a) be organized based on scientific principles and norms;

b) to be exhaustive, including all sectors of activity and organizational subdivisions;

c) to be unitary, being organized and managed by a methodology based on the same principles for all units of the same kind;

d) to provide operationally and efficiently the information needed by users, in the sense that the cost of information must be justified compared to the benefits obtained in the process of management;

e) be simple, clear, accurate, documented and uninterrupted.

According to the nature, manner of obtaining, processing and presentation of information provided, there are three forms of economic evidence: stock records, accounting and statistics, forming together the economic unit of evidence. Operative record records, follows and controls the activity of those sides whose knowledge has an immediate importance. The main features of the operative record are:

1. reflect a variety of economic phenomena and processes;

2. uses separately or alongside all kinds of information standards;

3. contains both information for planning or programming and effective information;

4. it does not have a unitary methodology of data processing, it uses a variety of means and methods of work, such as:

a) certain simple records: day books and nominal ledgers;

b) different situations, tables, graphs and special works written;

c) certain technical or mechanical means of measuring and recording automatic operations and economic processes (meters of water, electricity, gas);

d) panels signaling or special equipment to get information.

5. record, follows and controls certain operations only partially and economic processes;

6. has a complementary role, in the sense that reflects some operations and economic processes that are not included in the subject of other forms of economic record;

7. is carried out by workers in different sectors of activity of economic units such as planning-programming, finance, purchasing, sales, technical, production departments, shops, etc.

Accounting

Component of the economic evidence - records, follows and controls only the sides of activity that can be expressed in value of standard money. Accounting is different from other parts of the economic record due to the following features:

a) accounting records only economic operations that have been carried out, unlike other parts of the record of economic operations that records operations that are designed to be carried out in future periods;

b) economic accounting operations are recorded based on justifying documents, while other forms of economic record of these operations can be registered without documents;

c) accounting uses, money standard mainly while quantitative standards are used only as complementary;

d) accounting has its own object of research different from other science subjects;

e) accounting uses its own method to investigate its object.

Accounting tasks or objectives are:

1. to provide data necessary to elaborate economic plans and programs of activity, primarily for the budgets of patrimonial units, providing information both on revenue and expenditure;

2. to provide tracking and value control of the activities carried out , by chronologically recording data of economic and financial operations, processing information on the status of the patrimony, information necessary both for the unit's own needs, and in the relations with shareholders and associates, customers, suppliers, banks, tax bodies and other physical and legal persons;

3. to ensure the integrity of the patrimony by registration of existing patrimony and movements of patrimony elements by, categories, locations on the deposit or storage, responsible persons, etc ;

4. provide necessary information for preparing the summary accounting documents that give a faithful image of the assets, financial position and results, so this information can be used by all users in making economic decisions.

Types of accounting

Depending on when, where and how work is carried out, there are two types of accounting: current accounts and regular accounts.

a) current accounts are recorded daily based on of documentary evidence, existence, movement and transformation of patrimony elements as well as financial results of activities. Information provided by current accounts serve to develop and to realize the value of the programs of activity of economic units, the economic and financial situation, results and other economic indicators.
b) the accounting is done periodically at the end of periods of management in social-economic units (holding groups, county financial directions, departments, ministries) by centralizing the information contained in balance sheets of the basic economic units. Information provided by periodical accounting provide knowledge on the activities of branches and of the entire national economy.

Current accounts can be centralized and decentralized. Centralized accounts are characterized by the fact that all accounting works are focused and executed by the accounting department of the unit. In the decentralized accounting part of the accounting work is performed in factories, production departments, workshops, and sites of other subunits of the enterprise. This system of organization of accounting has the advantage that it is operational, registers economic phenomena and processes on time and at the place of production.

Functions of accounting.

In carrying out its tasks, accounting has the following functions:

1. Registration and data processing function is to record, according to its own principles and rules, economic processes and phenomena taking place within patrimonial units and can be expressed in value.

2. The information function of accounting lies in providing information on the structure and dynamics of the assets, financial position and results for making decisions. Accounting has a function of internal information (for management unit) and a function of external information (for third parties).

Accounting provides information on management of material, financial and labor resources, dynamics of production obtained, costs of production, income

made, etc. Reflecting all activities accounting knowledge allows economic efficiency. Improving this function is conditioned by the widespread use of means of collection and automatic data processing in order to obtain operative, fast and quality information at all organizational levels.

3. Controlling manager function is related to the information function. It consists in verifying the method of storage and use of the materials and funds, the management of resources, control the observance financial discipline etc, using the accounting information.

4. Legal function. The accounting documents serve as primary evidence in court to prove the reality of economic operations, for determining liability for property damages. They help to resolve some disputes.

5. Forecasting function. Information provided by accounting is used to determine the future trend of economic phenomena and processes, to develop scenarios for development based on past and present reality. Accounting information used to substantiate the programs, the budget of economic units.

The accounting of a firm (company) can be arranged in two circuits: general or financial accounting, also called managerial accounting (creative).

From January 1, 1994 the accounts of our country is organized in double circuit, and since 2005 new rules have been applied in accordance with accounting regulations of the European directives, in accordance with Directive IV of the European Communities (International Accounting Standards - IAS).

Financial or general accounting is based on general rules of organization for all economic units. Its object is registration of all operations affecting patrimonial units, aiming at financial results. Accounting provides financial information for both unit managers, and for shareholders or partners, suppliers, customers, banks, tax bodies, employees, etc. Internal accounting or management aim is to manage domestic unit, calculating production costs, determining the profitability of products and production, the works performed, services rendered, prepare budgets for different activities, tracking and control in order to know the results and providing information needed in decision making. In terms of organization of accounting in double circuit, its functions are located on each circuit.

Financial Accounting or General:

- Function of recording the complete company transactions in order to determine the periodic economic situation and the overall outcome.
- Function for external communication (information to third parties).
- Function of tool for verification and of fiscal and legal evidence in court;
- Function of tool for the management of the company.

• Function of supplying the information needed to achieve macroeconomic summaries.

• Function of information for financial analysis.

Internal accounting management:

• Function for determining costs for each product works and sectors.

• Function for determining different margins and results of analytical products and activities.

• Function for generating and providing information for the elaboration of budgets and accounts foreseeable.

• Function for generating and providing information for update management indicators structure of the Scoreboard of the enterprise.

• Function to generate information for measuring performance (profitability, productivity) in sectors and products, works and services.

Statistics - a form of economic evidence.

Statistics records, processes, and provides information on mass socio-economic phenomena. Statistics uses quantitative benchmarks or money benchmark separately, in parallel or simultaneously, as needed. Statistics is carried out, in general, in two ways:

a) its own way, consisting in the collection, recording, processing and analysis of socio-economic information through specific means (surveys, censuses, family budgets) which are grouped and centralized in order to obtain indicators that characterize the phenomena in question as a whole;

b) use information provided by the stock records and accounting information that they process by statistical methods.

3. The economic units in which the accounting is done

Accounting, by its field of action, is grafted on a patrimonial entity. It is delimiting the patrimony, so as fields of action of the object of activity of autonomous companies, public institutions, cooperative units, associations and other individuals and legal entities carrying out commercial operations operating. In accepted data from the Commercial Code, for individuals with commercial activity represent those persons who perform acts of commerce and are registered in the Register of Commerce.

Categories of acts of trade are: sale of goods, operations of insurance, banking, transport of goods and people, the publishing house, etc.

These economic units are required to ensure:

a) prepare documents for the operations that affect patrimony unit;

b) registration economic of operations in accounting documents;

c) inventory of the unit;
d) prepare the balance sheet;
e) control over economic operations performed;
f) the provision, preservation and publication of information regarding the status and results of the unit.

Units carrying out accounting and are divided into economic, public institutions, public organizations.

3.1. Economic units and their classification

An economic unit is a legal person created based on its own patrimony, having according to its profile, as object of activity the production of goods, movement of goods, securities and instruments of payment, service and transport, insurance, banking, operations works and other accessories trade activity. Economic units run by the principle of economic management, meaning that they cover the costs from their own revenue and make profit. Economic units can be organized in the form of self-state companies and cooperative associations. By self-organized companies are operating in strategic sectors of national economy: the army industry, electricity, operation of mines and natural gas, post and rail transport, etc., established by the government. Companies are set up by administrative or association of individuals and/or legal to carry out activities of production, performing services, executing works, or trade activities, with the legal dispositions.

Cooperative associations are economic units established on the principle of joint activities of its members, having the characteristic of societies of persons who manage the assets and work together after the statutory rules of administration and distribution of results.

a) According to the subject of their economic activity, units can be: production of goods, construction and assembly of mines, trade, service in financial and banking, transport and insurance, the provision of various services, enforcement works and others.
b) According to the establishment and operation of companies can have the following legal forms: company collective society name, simple comandita society, comandita company, joint stock company, limited liability company.
c) The form of property companies may be:
- public companies;
- private companies or sole- traders;
- companies with mixed capital and public-private partnership with local capital and foreign capital.

d) After their importance in the national economy economic public owned units are divided in units of republican subordination, which is established by the

decision of the Government and local units of subordination, which is established by decisions of local and county councils.

e) According to their size: large economic units, economic enterprises and small economic units. Depending on the size of their economic units are assigned a numerical grade given (0, 1, 2, 3).

f) According to the activity in time, we have: units with continuous or permanent and seasonal production units.

g) According to the organization of production special production with individual units or commands, units and number of production units for mass production.

3.2. Public institutions (budgetary)

In this category include state institutions designed to achieve social and cultural activities. They do not fulfill a productive activity directly and can be group as follows:

- The Ministry of Education, meaning units preschool education, elementary schools, high schools, vocational schools, universities, postgraduate education.
- The Ministry of Health as dispensaries, hospitals, polyclinics, sanatoriums, etc.
- The Ministry of Culture, such as theaters, operas, museums, cultural and other homes.
- Organization and administration of the state: the presidency, parliament, government, parquet, organs of justice, prefectures and city halls.
- Army and the internal order and security.

Essential feature of budgetary institutions is the fact that their work does not generate revenues to ensure full self, which is funded from the budget.

4. CASE STUDY *Information System Financial Accounting*

Information System Integrated Financial Accounting CentroManager is modular, multi-user, a client/server architecture. In practice IT meet different types of networks, of which can remember:

I. WAN (Wide Area Network).

A WAN network is composed of many computers connected in network and which is lying on a flat, if the Internet around the globe. The network is composed of many servers in general are UNIX machines, which can provide in a true multitasking and multithreading controlled real, unlike Windows which only simulates only (in very good indeed) these things. In this type of growth certain

network protocols are used to transmit data in such a giant. It also addresses the use of location called IP (Internet Protocol) using Internet servers which are more easily network computers. Within this network uses a protocol for data transfer which is a designation Colloquium for more than 100 different protocols which have been incorporated under the same name TCP/IP (Transmission Control Protocol/Internet Protocol). This includes the protocol and other protocols Telnet (terminal emulation), FTP (File Transfer Protocol), HTTP (Hyper Text Transfer Protocol), SMTP (Simple Mail Transfer Protocol). This protocol was developed by the Ministry of Defense in the U.S. in 70 years and has now the widest range of use. The main advantages that it presents would be:

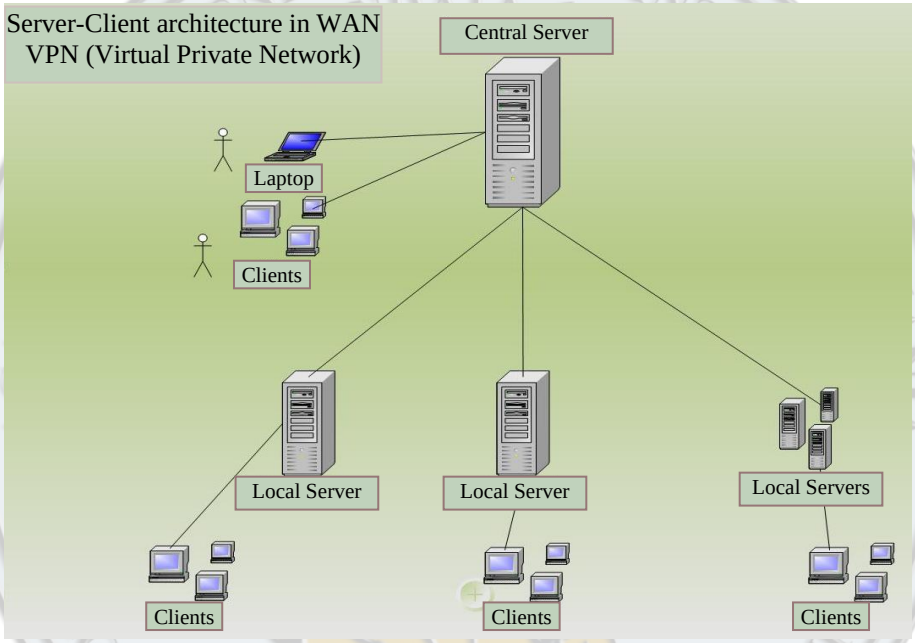

Fig. 2. Wide Area Network.

Independent platform. Protocol TCP/IP was not designed for use in an environment designed for a specific type of hardware or software. It was also used in networks of all kinds.

Addressing absolute. TCP/IP provides the means of identification in every single machine on the Internet.

Open standards. The TCP/IP is available in public users and developers. Anyone can send suggestions for amending the standard.

Application protocols. TCP/IP allows communication between different environments. High-level protocols such as FTP or Telnet, became mixed in the TCP/IP regardless of platform.

II. LAN (Local Area Network)

LAN network consists of several computers that form a network, the network is usually built inside a building or at most a distance of several buildings (due to restrictions of hardware; exceptions are sites with LAN data transmission through fiber optic cable).

LAN - Network Topology: Networks of this type may be constructed in several ways that differ among themselves by way of connecting computers together.

II.1.Networks of Client/Server:

using a separate computer (server) that works at all with centralized file and print services performed for many users.

Clients are network workstations (workstations) and are connected to the server. Clients are represented in general but powerful computers and computers may appear weaker while server is in general a very powerful computer, compared to computers to be linked to him, which are configured so as to provide the faster responses to customers and network to ensure the best protection of critical network data. Because the server has to be able to resolve multiple claims that it is necessary to run an operating system (OS) that is specifically designed for this: here is recommended in general, any type as *nix (Linux, Unix), FreeBSD, and others such as OS/2 or Win NT. This is not just time to get details of these operating systems but they use the best so-called network protocols.

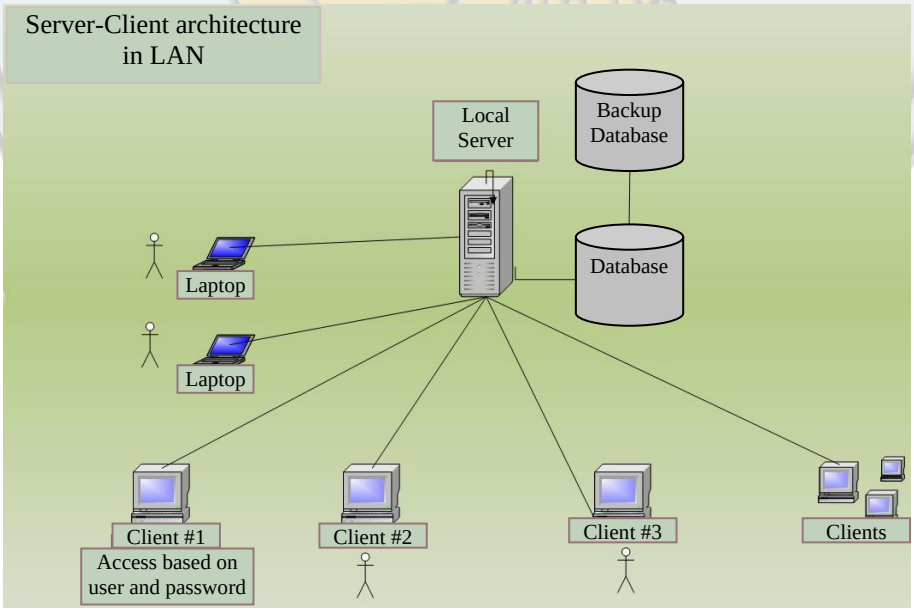

Fig. 3. LAN - Network Topology.

II.2.Network of Peer-to-Peer:

do not use the computer called the central server, but on the contrary they used the units together and disc printers or why not just files and programs. But this type of network has quite a few defects: as a desktop computer is not running a super-computer performance with SO-type links *nix installed there is a danger rather than a surfeit of other stations work if multiple users access while the same computer resources. Academy Scientists, IT applications are graphical interface in English, based on menus, navigating through the hierarchy of menus and windows is simple and intuitive way to go is always shown.

Access to the application is made on the user name and password, each user has different rights to each application module, and modules on the functionality (view, add, change), number of users are not restricted. The application works in optimum conditions for at least 15 users, queries to the database is done quickly, the application operation is not affected by adding new modules during its use, is provided the necessary scalability.

Entering data and validation is done on-line, each change made in the database corresponds to a user code modification operations, error messages have a specific code, and are displayed in English. Saving data is done automatically by a computer dedicated to this operation (Backup Server) is secure databases large.

Integrity of information entered by users is provided by defining clear and normalization of tables that form the structure of the database by defining specific nomenclatures of the establishment of predefined integrity constraints. The application is divided into modules:

4.1. TREASURY MODULE

(1) HOUSE - Module aims entries and payments made in cash unit: receipts, provision of collection, payment provisions, advances to the settlement amounts are held by cash, with Article budget etc. Reports generated:

- Cash Register.
- The status of daily receipts and payments.
- Register of journal collections/payments over a period.
- Centralizing Monthly (by day) of receipts and payments with detailed accounts Correspondent.
- Available daily in the house.

(2) BANK - This is how the operations with the aim of the treasury and commercial banks: the order of payment - suppliers, labor rights, etc. payment sheets. Reports generated:

- Official Bank

• The situation of daily receipts and payments
• Official receipts (payments) over a period
• Centralizing Monthly (by day) of receipts and payments with detailed accounts of correspondent
• Available daily bank account

4.2. MANAGEMENT MODULE

(1) FIXED ASSETS - With this module you record fixed assets and intangible assets, both in private and in public. Ensure records of fixed assets entering or out through disposal, depreciation is calculated automatically monthly. Reports generated:

• Record the fixed assets register.
• Analytical Balance assets.
• Lists Input/Output.
• Fixed assets inventory list.
•Sheet fixed.
• Lists the fixed assets revaluation.
• List of scrapped fixed assets, duration expired.
• Centralizing the places of use.

(2) OBJECTS OF INVENTORY. Provide evidence of objects of the sections and inventory management (employees), Input/Output objects inventory.

Reports generated:

• Register objects in the inventory records
• analytical balance inventory items - weight – value
• inventory list
• The stock of inventory items to a date selected by user
• Exchange inventory item (employees)

(3) MATERIALS MANAGEMENT, goods and services. Allow documents input-reception and finding the differences, the receipts of consumer items on the budget, the reports - Minuses pluses or inventory transfer vouchers. Reports generated:

• Exchange of shed
• List of inputs
• List-output balance weight value of materials management and accounts
• General summary of inputs
• summarizing corresponding inputs on your management and
• Exit on the summary account and the corresponding management
• The status of stocks at one time (inventory)

4.3. PARTNERS MODULE

(1) PROVIDED

- Register supplier invoices
- Getting automatic payment and home banking

Reports generated:

- Analytical sheet supplier
- Good supplier/suppliers
- Invoice Status (paid, unpaid, balance, maturity)

(2) CLIENTS

- Register invoices customers
- Getting automatic incomes from house bank
- Register invoices customers

Reports generated:

- Sheet analytical customer
- Good analytical customer/clients
- Invoice Status (paid, unpaid, balance, maturity)

(3) DEBIT/CREDIT

- Track payments, receipts, justification
- Getting automatic incomes from house bank

Reports generated:

- Analytical summary of the debtor/creditor
- Good analytical documents on the debtor/creditor

(4) CONTRACT

Aims at tracking the contracts in progress (the degree of realization of the contract and payments made). Reports generated:

- The status of contracts at a certain date
- The situation of suppliers who have contracts in progress

4.4. GENERAL ACCOUNTING MODULE

- Getting rolling up balances and initial implementation of the application
- Taking notes automatic accounting of the other modules (House Bank, Materials, Fixed Assets, etc.).

- Introduction manual notes various accounts
- Close the year

Reports generated:

- list of notes grouped by number of accounting and/or account and/or budget execution,
- Fiche analytical account at a certain time,
- register log,
- Fiche chess partial or total,
- balance checking accounts on analytical,
- synthetic balance checking (with total class, the number of columns parameters),
- balance sheet,
- accounting records and notes for the balance off-balance sheet,
- automatic closing revenue and expense account.

4.5. IMPLEMENTATION OF THE BUDGET AND EXTRABUDGETARY MODULE

- Taking automatic entries for the budget execution.
- Update budget execution form, update the original provisions.

Reports:

- Execution of budget revenue and expenditure.
- Annex 7.
- Payments/monthly expenditure.

Module provides tracking and recording of revenue and expenditure sources and destinations, according to economic and functional classification. This module offers the possibility of defining and updating the budget in accordance with the budgetary policy of the institution.

Module provides information officer, decision-makers on the implementation of the budgets of income and expenditure in heritage management and preparation of annual general budget execution according to budget classification. The main components are:

- Recording and tracking of revenue and expenditure sources and destinations, according to economic and functional classification.

• Editing, updating, viewing/printing budget nomenclatures (source classifiers functional, economic structure, income).

• Recording limits budgetary chapters/titles/articles.

• Editing, updating, viewing/printing of the budget under the budget law, the sources of financing, division of economic and functional classification.

• Breakdown and printing of the annual budget, quarterly, monthly.

• View/print version of the budget history.

• Budget Adjustments and editing, updating, viewing/printing the current correction.

• View/print budget updated.

• Viewing/printing history corrections budget.

• Transfers between subdivisions of the budgetary classification.

• Outturn budgetary aspects of economic and functional classification.

• Editing Capabilities direct budget.

• Capabilities of the different query selection criteria, detailed project budgets, the chapters sub chapters, paragraphs, headlines, articles, items.

4.6. EMPLOYMENT, VALIDATION, AUTHORIZATION, EXPENDITURE MODULE

The computer support operations necessary to implement employment, liquidation, authorization.

Expenses, payment for all types of costs: materials, investment, personnel, etc.

• Registration of documents for employment budget.

• Commitments and budgetary proposals for employment.

• Legal Commitments.

• Validation of expenditure and the billing record.

• Authorization to pay by bank and cash.

• Authorization of cash advances by.

• Authorization of payments as a result of settlement costs.

• Update budget commitments and legal.

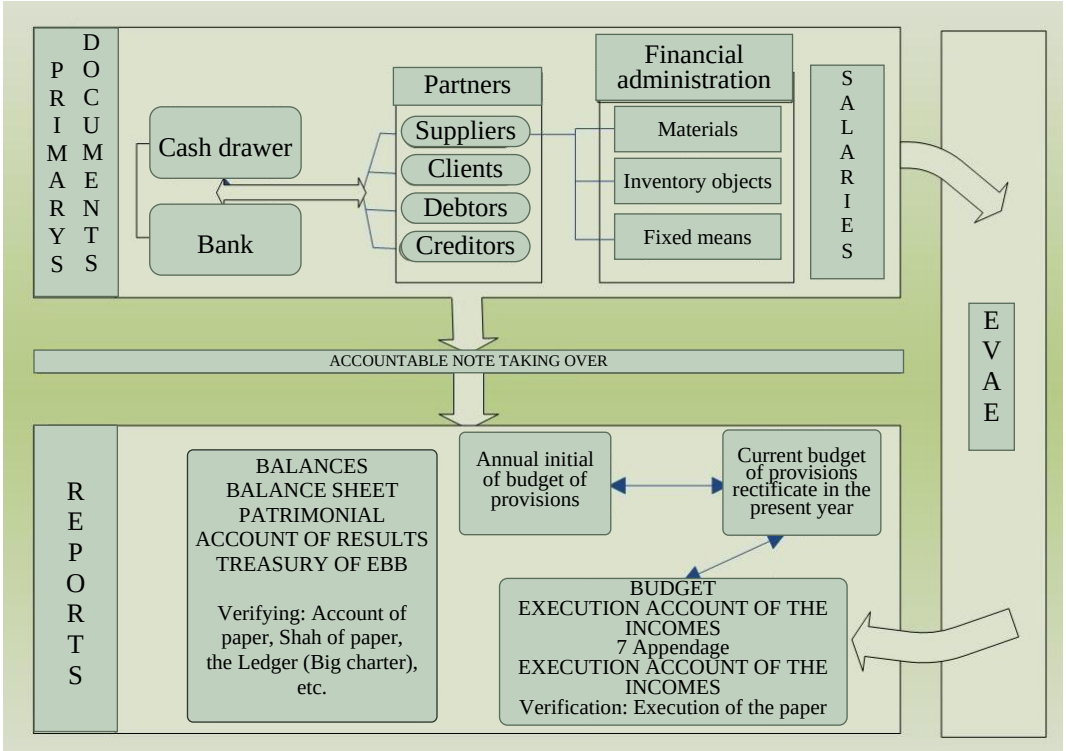

Fig. 4. Employment, Validation, Authorization, Expenditure Module.

Conclusion

The Financial Accountant is given a complete and comprehensive management provides centralized data mirroring subunits and situations in the consolidated balance sheet of higher institutions. As a conclusion states that the information is that which provides information, the "raw material" for the office of human thinking, which will be used by the interaction of three principal categories:

- Managers entities, economic.
- Accounting professionals, they are producers and Accounting Information.
- Different users who want access to public information accounting.