

POSITION AND SCOPE OF ACCOUNTING INFORMATION SYSTEM UNDER COMMERCE ENTITIES

Adrian-Cosmin Caraiman, PhD. Student
West University of Timișoara
Faculty of Economics and Business Administration,
Romania

Abstract: Under this work I have the intention of clarifying the position and scope of accounting information system under commerce entities, because under the conditions of continuous improvement and diversification of economical activity, the accounting information system has very complete tasks, being considered the main data source of accounting information system. So that, under economic entities generally and of commerce ones, especially, the accounting information system gives all the informations needed by economic entities managers in order to organise, control, coordinate and evaluate all economic activities under an entity.

JEL Classification: M 40, M 41

Key words: economic information system, accounting information system, informations, accountancy, commerce entities.

1. INTRODUCTION

Accounting information system is one of the main components of economic-information system representing the main way of knowing, analyse and control of patrimony and of economic entities results³².

As it is considered by Țugui and Oprea³³, the accounting information system may be defined as an assembly of technical and information devices focused/specialised in collection, processing, storage, accessing and transmitting data and informations regarding accountant actions under an entity area.

In the mean time Oprea (2002) considers that accounting information system is a human resource complex and of capital under an organisation which takes care of preparing accountancy informations and, also, of informations received by collection and economical transactions processing; such informations being affordable to all management levels in order to organise and control economic entity activities.

³² PÂNTEA, I., P., *Managementul contabilității românești, ediția a II-a*. Deva: Editura Intelcredo, 1999, pag. 8.

³³ OPREA, Dumitru, DINU, Airinei, FOTACHE, Marin, *Sisteme informaționale pentru afaceri*. Iași: Editura Polirom, 2002, pag. 334.

The accounting information system represents a different component of information system under a company due to the following two characteristics: accountancy it is situated above the other functions of the company, mainly it considers only that events which may be expressed under the monetary company. Such characteristics allows accountancy to have a distinct position under economic information system as it assures an omogenous report, comparative, of all phenomens and economical processes existent in a company³⁴.

Under the same idea Meșniță³⁵, considers that financial-accountant system is „heavy point”, information of entities, that means is the one that offers a big part of necessary, economic-financial informations, to activities development of that entity. But that it is not enough, being my opinion also, because the efficiency of using the entity informations resources depends of the way which each component of information system interacts with the other components of the system, as of degree of integration under the system, in the mean time; so, the financial-accountant system may not be a component which is appart of other functioning components of the system from which it is a part, but as integral part of assembly of components, sometimes, even unseparable.

The most important component of information system of an entity is financial-accountant component, so, financial-accountant information system. Such information structure under an commerce entity, for exemple, manages important informations from entity activity, such as: informations regarding volume and rythm of sales, following the contracts, rythm of supply, receivables, payments, permanent registry of other accountant operation³⁶.

Under the same idea, the financial accountant function contains assembly of activities which assures financial resources needed for entities objectives, as valoric evidence situation of patrimony, and under financial accountant function may be distinguished activities conected to finance, accountancy and financial control³⁷.

At economic entities, generally, and of commerce ones, especially, accountancy and accounting information system are strictly connected; so that American Accounting Association, considers accountancy as being an information system, as it analyse general points of information theory and, first of all, of the one expressed quantitatively, as the aspects specific to general theory of systems (because it may be defined as a system, generally, with receivables, processing and outputs).

But I have the same opinion as Ms. Meșniță³⁸, that we may not consider equal the two options because the accounting information system takes over part of accountant system outputs, which then are processed.

³⁴ GROSU, Corina, *Sistemul informațional contabil de gestiune: industria ușoară*. Timișoara: Editura Orizonturi Universitare, 1998, pag. 59.

³⁵ MEȘNIȚĂ, Gabriela, *Sistemele informaționale contabile în contextul globalizării*. Iași: Editura Junimea, 2002, pag. 91.

³⁶ MIHAI, Florin, *Sisteme informaționale financiar-contabile*. București: Editura InfoMega, 2004, pag. 8.

³⁷ GORSKI, Hortensia, *Sistemul informațional managerial*. Sibiu: Editura Universității Lucian Blaga, 2003, pag. 209.

³⁸ MEȘNIȚĂ, Gabriela, *Sistemele informaționale contabile în contextul globalizării*. Iași: Editura Junimea, 2002, pag. 105-106.

Feleagă & Ionașcu (1998), quoted by Cardoso³⁹, considers that accounting information system differs from one company to another, according to activities and operations, extension, volume of processed data and of management information needs, and of external users; but accounting information system is above all company functions and under its management being only the facts which may be expressed in monetary terms.

Rahman & Halladay (2007), quoted by the same author, considers that accounting information system of measurement, analyse and communication, and its scope is to evaluate past economic operations, present and future of an entity.

Oprea (1999), quoted by Cardoso, defines accounting information system as being a whole of human resources and capital in a company, which profile is to prepare accountant informations and, also, by informations obtained by collecting and processing economic transactions; such informations being affordable to all management levels in order to achieve organisation and of activities control.

David (1999), quoted by the same author, considers that an accounting information system is used in order to present real life phenomena, by help of symbols which are analised and implemented in an computerised environment, that transcending economic activities in a valuable pattern, under the format of obtained informations, for accountants as for users. It defines the accounting information system as being a capturing system, storages, analyses and presents data about activities generating added value to entity in order to help decider in organisation, monitorisation and controll in entity.

Also Romney & Steinbart (2006), reminded by Cardoso⁴⁰, are on the same coordinates regarding accounting information system evolution according to decision information structure needs and their influence overt other entities function.

I have the same opinion as Mr. Cardoso (2010), being that under information technology, at economic entities generally and at commerce ones, especially, accountancy is over the stage of past financial informations registry and is at a stage when analyses financial and-non-financial complex information, regarding dayly entities situation, considering also the possibility of giving some anticipated informations during the time. Therewith accounting information system accepts traditional life cycle of the systems and may be influenced by a series of internal and external factors under an entity, it must be seen in closed connection with information system complexity under that entity.

Considering the position of financial accounting information system, this is the most important under information system of an entity considering that it gives important informations to decideing component, regarding sales evolution, clients analyse, dynamic of receivables and payments, incomes, expenses, capital situation, as

³⁹ CARDOȘ, Vasile, Daniel, *Auditul sistemelor informaționale contabile: provocări teoretice și valențe practice*. Cluj-Napoca: Editura Alma Mater, 2010, pag. 44.

⁴⁰ CARDOȘ, Vasile, Daniel, *Auditul sistemelor informaționale contabile: provocări teoretice și valențe practice*. Cluj-Napoca: Editura Alma Mater, 2010, pag. 45.

some informations which are furnished to the entity management as to external environment, by some final report situations such as: ballance sheet, profit and lost account, patrimony situation, various indexes, financial situations.

Also, financial-accounting information system it is constituted as a source of informations for different financial economic analyses, useful for deciding factors, to shareholders, associates, or to other agents not part of entity, such as: banks, insurance companies, evaluation peoples, etc. Financial-accounting information system uses informations from other information areas of entity: sales, suppling, personnel, financial, etc.

On the other hand informatic component under financial accounting information system has the scope to furnish and process exact informations, in fixed period, for all authorised users under an entity, regardless they are or not decision factors⁴¹.

Considering the above mentions we may affirm that the main role of accounting information system, under information economic system, of entities, generally, and of commerce entities, especially, assigns to this to assure completion under optimal conditions of bellow objectives:

- to give necessary information to decisions elaboration, for entities management as for third parties;
- to furnish necessary informations to elaborate plans and programmes of economical activity, especially of entities budget;
- to assure chronologic and systematic registration of economical operations which affects financial position, financial performances and cash flows of commerce entities;
- to assure necessary data to calculate different costs for commerce entities;
- to assure patrimony integrity and control of economic operation realised by registration of patrimony elements by categories, by responsible personnel;
- to furnish necessary informations needed to elaborate financial analyses⁴².

Under the same line, Kirkegaard (1997), quoted by Cardoş⁴³, expresses some opinions regarding the future of accounting information system, which I consider that it should be implemented including the commerce entities, such as:

- the accounting information system must be a complex and dynamic system, meaning a multiple components system, with specific outputs for each user of informations and with work interferences and communication with complementary information systems under commerce entity. A complex system registries modifications/actualisation continously because the managers, the ones who decide, need actual informations, frequently as in the past, regarding the entity situation;

⁴¹ MIHAI, Florin, *Sisteme informaționale financiar-contabile*. București: Editura InfoMega, 2004, pag. 12.

⁴² OPREAN, Ioan, *Bazele contabilității agenților economici din România, ediția a IV-a*. Deva: Editura Intelcredo, 2001, pag. 28.

⁴³ CARDOȘ, Vasile, Daniel, *Auditul sistemelor informaționale contabile: provocări teoretice și valențe practice*. Cluj-Napoca: Editura Alma Mater, 2010, pag. 48.

- accounting information system must be an open and interactive system, meaning, once, that it registers fact from current reality of entity, and on the other hand, that is at the line between inside and outside of entity;

- accounting information system must be an actual system, meaning management accounting, as the financial one must be together conceptually and practically at all information technologies and of modern communication and under continuous modification, modernization, which, in future could replace making decision under unknown conditions or partially unknown and speculative with making decisions based on real knowledges.

Considering the above mentions, at economic entities, generally, and commerce ones, especially, accounting information system represents, with no doubt, an essential component of information system, difference considering the other systems/subsystems of the entity is that under information accounting system the main object of processing are economical informations, such as:

-informations which are not the result of some economical transactions, but are financially expressed (for example the income and expenses budget);

-informations received by processing the internal or external economical transactions (for example products selling), which may be expressed in monetary values or in other measurement units, but which could be transformed monetary.

Regarding accounting information system **structure**, at commerce entities, beginning with definitions of information accountant system and mentioned above, as from the two categories of informations, may be split into two main components such as:

-informational sub-system of management accounting, which offers the greatest part of financial informations and which, in fact supports management processes, control and prediction;

-informational sub-system of financial accountancy, which assures informations regarding movement of property values and elaboration of synthesis documents for internal users and external.

Considering accountant circuits criteria which may configure under information accountant system we may have the following ones, as it is considered by Oprea⁴⁴:

- buying-selling component;

- receipts-payments;

- stock – assets;

-various component operations.

Therewith we may consider as delimitation criteria under accounting information system and patrimony elements nature, situation which we will have: capitals component, immobilisation component, stock component, third party component, cash component, incomes and expenses component, extra-component balance sheet.

⁴⁴ OPREA, Dumitru, DINU, Airinei, FOTACHE, Marin, *Sisteme informaționale pentru afaceri*. Iași: Editura Polirom, 2002, pag. 335.

And if we consider the activity performed by entity we may separate under the accounting information system: exploitation activity component, financial activity component and exceptional activity component.

Accounting information system may be also divided from accountancy functions point of view such as:

- analytic evidence accounting system, which underlines, emphasizes, registers and processes transactions which generates valuable movements expressed in money and financial – economic reports which generates money discounts, that being the system which offers a great part of data which are going to be processed by accountant evidence and by statistical evidence;

- general accounting sub-system which flows registration and systematisation of general data of economical transactions of entity, based on procedures and specific accounting technics, with purpose of obtaining synthesis documents and of other documents of financial nature;

- costs calculation sub-system for sold goods, services and executed works, on unit of product, or for a period of time;

- organisational and control sub-system, it comes to support the two based functions of management such as organisation and control, realised by the fact that accounting system provides necessary informations in order to may compare the planned ones and realised ones, and according of the result it could take measure to correct the errors and to establish the causes; On the other hand, accountancy represents, as we mentioned above, one of the important supports, even the most important one, in taking decisions of action regarding entity future considering the provisions made based on accounting informations.

But, besides the above mentions, we may complete that accounting information system must assure informational demands comply for other functioning components under the information system of commerce entity, for example (marketing, supply, sales, wages), of the management from different levels of entity (operational, tactical, strategical), as the ones which are directly or indirectly connected to the entity, respectively external users.

Therewith I consider that an very important role in accounting information system structure, for an entity, it has that entity extension, the used accounting technic, as the fact if it is used or not an informatic product for accountancy, in which case it must consider the facilities that this offers to that entity.

Under the same line, at economical entities, generally, and commerce ones, especially, if we consider the participants to the process of getting and using the accountancy informations, we may say that accounting information system is seen as a social „game” in which are distinguished three main participants, such as:

- that economical entities, more exactly their leaders, the ones who needs the accountancy informations in order to plann, controll and evaluate their activity;

- the accountant, professional ones, the ones that elaborates in fact the entities accounts and who guarantees their credibility;

- the users, the ones who need that accountancy informations in order to analyze the real situation of entity in which they are interested and in order to make decisions, in the end.

So, we may say that all elements regarding the way of getting accountancy informations, processing and their transmission, constitutes the essential components which must be considered, which must comply, one way the accounting information system, and on the other way to assure disponibility to offer such informations.

So that, at economical entities, generally, and at the commerce ones especially, the accounting information it is not used just in order to establish the state of an entity in a period, which offers a static characteristic, but also for predictions realisation, what leads at a partially dynamic characteristic of accountancy, partialy, because, by their character, the accounting informations shows, although, just a past state; but, that way the accountancy assures the role of leading instrument of entity and in the mean time information instrument of the one who are interested in that entity evolution⁴⁵.

On the other hand Dumitriu⁴⁶, considers that accounting information system may be concepted as being formed of two sub-systems, such as:

- formal information accounting sub-system, named also the core accounting information system, which takes care of known accountancy processes and furnishing of general interest informations, in a shape which allows their re-processing according to various requirements of information of the internal or external users;

- informal information accounting sub-system, free of rules, which role is to re-analyze the furnished accountant information by the formal sub-system and furnishing it according to the requirements of different cathegories of users and transformations from organisational environment.

But, in such situation, the main problem is the one of defining the extension area, respectively of boarders, the specific functions of each sub-system of relations between them. On a general plan, the formal information accounting sub-system had as objective furnishing the synthesys documents, elaborate in a maner which satisfy the common information needs of the users, but also of other necessary informations for processing in informal accounting information sub-system. The last one will reflect in processes and furnished informations, particular requirements of different categories of users under the form of content, shape and oportunity. That way, information accountant system may respond to requirements reflection of identic image, but considering, of course, it subjective nature.

If formal accounting information system presents the bellow chrachteristics:

- it is juridically regulated;
- it is more rigid – reflects only essential modifications and for a long period;
- by offered informations it is adressed especially to specialists;

⁴⁵ MEȘNIȚĂ, Gabriela, *Sistemele informaționale contabile în contextul globalizării*. Iași: Editura Junimea, 2002, pag. 106-112.

⁴⁶ DUMITRIU, Florin, *Sistemul informațional contabil în întreprinderea modernă*. Iași: Editura Junimea, 2001, pag. 185.

- offers general interest informations, according to juridical regulations; then informal accounting information system presents bellow characteristics:
- it is not such juridical regulated;
- it is more flexible – great power of adaptability to the economical environment modifications and information requirements;
- by offered informations, it is adressed, mainly to different categories of non-specialist users;
- offers particular interest informations, according to users requirements and entity interests.

However, I have the same opinion that necessity of such aproach it is connected to great variety of economical activities, with various particularities regarding their evaluation. The exact reflection of a specific activity means to accord a margin of freedom by existence of options in aspect of evaluation.

So, informal system role will manifest in two directions:

- completion of exact image ofered by the formal system, by establishing the circumstance exact image based on profesional judgement besides the established rules;

- furnishing of different visions on synthesys accountant documents, by establishing relative positions according to users categories, considering the fact that exact image it is multiple and complex⁴⁷.

Considering the above mentions, same as all economical entities at commerce entities, in its assembly, the accounting information for users it is under one of the categories: public information and confidential information.

Public accounting informations are usualy systematized in synthesys documents and accountant reports, and such informations are adressed mainly, to the users outside of entitties and are assured by general accountancy or financial.

Confidential informations are usually systematized in documents and analisys for internal use of entities leaders, from different organisational levels⁴⁸.

Considering the above mentions, Pop⁴⁹ considers that it may be identified at least three categories of protagonists, users of accounting informations and participants at social economic life, in which game of interests, as it is considered by Feleagă⁵⁰, appear dispute phenomen and even of contradiction, such as:

- enetity managers;
- accountant professionals, as producers of accountancy information;
- different users of accountant informations.

⁴⁷ DUMITRIU, Florin, *Sistemul informațional contabil în întreprinderea modernă*. Iași: Editura Junimea, 2001, pag. 185-187.

⁴⁸ SOCOL, Adela, coord., *Îndrumar-Norme, reguli și recomandări practice în domeniile financiar-contabil și al tehnologiilor informaționale*. Cluj-Napoca: Editura Risoprint, 2005, pag. 318.

⁴⁹ POP, A., *Contabilitate financiară aplicată în 2000*. Deva: Editura Intelcredo, 2000, pag. 12.

⁵⁰ FELEAGĂ, N., *Contabilitate financiară, Vol. I*. București: Editura Atheneum, 1994, pag. 54.

Georgescu⁵¹ considers the financial-accounting informations have the character of a good public, of which role is above of evidencing past transactions and to allow the entities fortune evaluation. These informations have an important role in elaboration of bussines contracts, in process of value creation for shareholders, under the process of social „governing” of entity, being part at relations representing which establishes between entity and stakeholders assembly.

Continuing, Pop (2000) quoted by Socol⁵², considers that due to interaction among the three categories of protagonists are formed there distinct areas such as:

- I - information area which managers want to finance and to distribute;
- C - the informations area which profesional want, may to produce and to control;
- U - informations area at which users would want to have access.

Therewith the author considers that from analyse of these actions results more possible levels of organisation of information accounting systems of the entity, between to limits, such as:

Organisation of an information system which contains accountancy also, integrated or exhaustive, which furnish all accounting informations which entity wants to finance and to distribute (area I) Such informations would be obtained and controled by profesional accontants (area C) and at which users will want to have acces (U area).

But, realisation of such accounting information system of entity is, practicaly, imposible to realise, because no mater of technical endowment and of accountant profesionals qualification, there are informations which they doesn't want and/or can't produce and control, even if the entity would want to finance and to distribute. On the other hand, there are economical limits or of profitability, generated by the fact that multiple accounting informations which accountant profesionals wants and may produce and control at a specific level of technical endowment, human and of profesional qualification, entities doesn't want to finance and/or to distribute, only a part of these.

Organisation of some information systems of entity by profitability criteria, structured by two branches:

- the branch with public informational circuit, formed by informations which profesionists accountants may produce and control, and entities want to finance and to distribute to external users, categories of informations which are picked/generated from financial accountancy, informations which generally are generated by some legal regulations;
- the branch or confidential informational circuit, formed by informations which accountant profesionals may produce and control, and entities want to finance, but doesn't want to distribute to external users. Produceing, control and distribution

⁵¹ GEORGESCU, Iuliana, MIRONIUC, Marinela, *Validarea informației financiar-contabile în contextul dezvoltării durabile*. Iași: Editura Universității A. I. Cuza, 2009, pag. 7.

⁵² SOCOL, Adela, coord., *Îndrumar-Norme, reguli și recomandări practice în domeniile financiar-contabil și al tehnologiilor informaționale*. Cluj-Napoca: Editura Risoprint, 2005, pag. 318.

only by entity managers of this category of informations makes the object of management accountancy.

Therewith, same as all economical entities, also at commerce entities, the report among entities managers interest, of accountant professionals and of external users of accountant informations, frequently modifies the object and general sphere of accountant object, as the report between a management accountancy and financial one.

In conclusion, I have the same opinion no matter of studying the optimal necessary of accountant information from an economical entity, generally, and from commerce, especially, its dimensioning, of information, its an management attribute, of that entity management, which adapts to its own needs of accounting information and respectively of legal regulations⁵³.

3. CONCLUSIONS

At commerce economic entities the role of accounting information system is the most important in entity information system, considering that it furnishes important informations to decision component, regarding sales evolution, clients analyse, dynamic of receivables and payments, incomes, expenses, capitals situation, as some informations which refurnished also to entity management as to external environment, by some final reports such as: ballance sheet, loss and profit accountant, patrimony situation, different indexes, financial situation.

Enthusiasm and continous environment evolution in which commerce entity proceeds needs elaboration and maintainance of an flexible accounting information system but solid in the same time, because flexibility ensure adaptation at environmental changes and possibility to furnish relevant informations in a short time, as strengthen of accounting information system ensures proper function of this and offers possibility of its.

In the same time, I believe that, accounting information system must show interdependence among planning, control and makeing decision, and in order to answer at management process requirements the accounting information system must to comply with complex organisational environment and also dynamic of the entity, to directly support analysis, planning and control, also.

REFERENCES

1. CARDOȘ, Vasile, Daniel, *Auditul sistemelor informaționale contabile: provocări teoretice și valențe practice*. Cluj-Napoca: Editura Alma Mater, 2010.
2. DUMITRIU, Florin, *Sistemul informațional contabil în întreprinderea modernă*. Iași: Editura Junimea, 2001.
3. FELEAGĂ, N., *Contabilitate financiară*, Vol. I. București: Editura Atheneum,

⁵³ SOCOL, Adela, coord., *Îndrumar-Norme, reguli și recomandări practice în domeniile financiar-contabil și al tehnologiilor informaționale*. Cluj-Napoca: Editura Risoprint, 2005, pag. 319-320.

- 1994.
4. GEORGESCU, Iuliana, MIRONIUC, Marinela, Validarea informației financiar-contabile în contextul dezvoltării durabile. Iași: Editura Universității A. I. Cuza, 2009.
 5. GORSKI, Hortensia, Sistemul informațional managerial. Sibiu: Editura Universității Lucian Blaga, 2003.
 6. GROSU, Corina, Sistemul informațional contabil de gestiune: industria ușoară. Timișoara: Editura Orizonturi Universitare, 1998.
 7. MEȘNIȚĂ, Gabriela, Sistemele informaționale contabile în contextul globalizării. Iași: Editura Junimea, 2002.
 8. MIHAI, Florin, Sisteme informaționale financiar-contabile. București: Editura InfoMega, 2004.
 9. OPREA, Dumitru, DINU, Airinei, FOTACHE, Marin, Sisteme informaționale pentru afaceri. Iași: Editura Polirom, 2002.
 10. OPREAN, Ioan, Bazele contabilității agenților economici din România, ediția a IV-a. Deva: Editura Intelcredo, 2001.
 11. PÂNTEA, I., P., Managementul contabilității românești, ediția a II-a. Deva: Editura Intelcredo, 1999.
 12. POP, A., Contabilitate financiară aplicată în 2000. Deva: Editura Intelcredo, 2000.
 13. SOCOL, Adela, coord., Îndrumar-Norme, reguli și recomandări practice în domeniile financiar-contabil și al tehnologiilor informaționale. Cluj-Napoca: Editura Risoprint, 2005.
 14. *** <http://www.ceccar.ro>
 15. *** <http://www.cafr.ro>
 16. *** <http://www.mfinante.ro>
 17. *** <http://www.expertus.ro/contabilitate>