

Annotation

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Information systems in accounting

Information system is a set of organizational and technical means for storing and processing information in order to provide the information needs of users. Information systems like management systems closely link with systems of storage and delivery of information and also provide for the exchange of information in the management process.

The purpose of the article is to study information systems in accounting and find ways and methods of improvement in order to form impartial accounting and economic information to meet the needs of internal and external users.

In order to achieve this purpose and solve problems while working on the material, dialectical method, method of abstraction, monographic method and comparison are applied.

Development of the global economy makes it necessary to upgrade and implement new information systems among which the accounting information system is the most important. To meet all requests for information at different levels of management accounting in the company must provide information not only about results of its activity but also provide possibility of deep studying production processes.

The main factors that affect implementation of information systems are user needs and availability of appropriate funds for their formation. Advances in computer technology and telecommunication networks influenced more significant of all on the development in information systems.

Nowadays, the variety of information technologies allows you to choose one that can meet the needs of all parts of a system and take into account specifics of the production cycle of a business entity. If it is necessary the information system can be supplemented and improved with new elements. Modern automated information system of enterprise management should have a module system.

Accounting subsystem of management (including accounting) is the most important because it takes a central role in the management of information flows. Accounting automated information system serves as a link between economic activity and staff who make management decisions.

The software of accounting information system is based on considered stages of processing, integration of accounting tasks and presence of external relations.

Efficiency of measures for improving accounting is to reduce labour, material and money to implement them. Effectiveness indicators of measures to improve accounting, control and analysis based on content properties are divided into qualitative and economic. Qualitative indicators reflect the degree of improving methodology, organization, accounting technology and economic analysis; economic ones characterize the costs for implementing activities.

Forming information flows about the company should take into account modern information technologies as a tool that is designed to streamline its activities as an organic whole. The use of automated systems in accounting significantly increases labour productivity of accounting and economic service.

Key words: *information systems, accounting, primary documents, synthetic and analytical accounting.*