

## INNOVATION IN ACCOUNTING SYSTEM

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The full automation of the accounting system is able to substitute the process of documentation and registration of primary data directly for fully automatic system on the basis of book-entry. Main object is the improvement and confirmation of feasibility of constructing the appropriate financial tax and administrative accounting systems in a single input information database. It is a fully automated and electronic data collection, recording, processing and transmission of accounting information.

A progress and widespread use of scientific and technological advances are changing the working conditions. The widespread introduction of the newest technologies replaces the large number of workers in production, but has a positive effect on facilitating the implementation of an industrial complex.

The accounting process should be considered as the principle technology in the manufacturing process. The basis of the accounting process can be illustrated as a collection of process operations on accounting information since its identification and collection to the accounting creation.

Products movement and delivering in commercial complexes can be done automatically through advanced wireless technologies. Since trading systems are equipped with wireless scanners that receive information from the goods taps, it can accelerate the process of implementation and the products movement. Consequently, the arrangement of commercial centers of wireless local area network (WI-FI) allows to link different mobile devices such as specialized "Individual shopping scanners" (ISS), shelves equipped with wireless sensors, stationary devices such as the electronic price tags set on the shelves, cash registers and liquid crystal information displays.

ISS - are small in size computers attached to shopping carts and joined directly to a wireless local network. These devices have a scanner, which allows customers to scan their purchases quickly and independently and then to accelerate paying for them at the checkout. Information about the purchase is immediately transmitted over the local area network to the cash register terminal. There buyers inform the cashier their ISS, then pay the bill without removing the purchases from the cart.

Workers in commercial centers, using handheld computers connected to the local area network, are able to check the range or to order products at any time, connecting directly with the central trade control system. This system can also be used to prevent shoplifting. It allows obtaining information about the actual quantity of products at any time. In case of products shortage the system automatically or with the consent of the warehouse department orders this type of product.

Consequently, with the development of market economy and globalization of economic processes an accounting has become an important and defining component. Accounting is constantly being developed and improved in accordance with the economic progress. As customers' needs are constantly growing and changing the accounting system should adequately be changed in order to meet their needs. The current accounting system is differentiated to meet the needs of different groups of users of accounting information. This system is integrated around a single database in which all the initial information is gathered. The integration of accounting system with full accounting automation resolves various approaches to the division of accounting types and to the appropriate integration or changes in the accounting system.

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