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Particularities of the Accounting Information System in the Scientific Academic Institution from Romania

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Abstract

The development and globalization phenomena have led to a strong increase of financial and accounting information needs and, in the same time with the development of the EU single market policies, awareness of cultural differences regarding accounting has been greatly highlighted, the national rules being modified by the international rules and directives. Romania, as a member of the European Union, had to go through the difficult road of harmonization. The implementation of the accounting information system in the scientific academic institution will allow a deep knowledge of problems of the organization, shaping strategies and tactics in achieving goals, but also a control of using of public funds.

Keywords: accounting, scientific academic institution, information system, budget;

1. Approaching the accounting information system through accounting standardization at the international and European level

Globalization and development phenomena have led to a pronounced increase of the necessities of accounting information and along with development of the unique European Union market policies, the awareness of the cultural differences regarding accounting has been a lot intensified, the national practices being modified by the international rules and directives so as the national and cultural specific character is not in opposition with internationalization, they both having generated creative relationships between them.

As a member of the European Union, Romania had to cover with huge steps the difficult way of harmonization within the context in which the old member states owned, historically speaking, the advantage of a considerable advance.

Accounting harmonization at the microeconomic level has led to a better methodological co ordination and to a significant increase of the macroeconomic accounting information opportunities and relevance.

The perfecting process of the accounting system needs attention in future because this domain is dynamic at the European and international level thing that influences the national environment, too under the circumstances in which businesses do not have borders and their favourable or unfavourable effects spread rapidly.

The accounting harmonization represents, in fact, the process through which international rules and norms, that are different from one country to another one or even divergent at times, are perfected to be made comparable. Thus,

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the need to harmonize in the accounting domain imposes its normalization, the accounting needing to be submitted to the standardization process.

The development of the Romanian accounting system comparable in the European and international level based on a correct application in practice is leading to an increase of internal and foreign investors’ trust, of credit institutes through the protection offered by the accounting information accordingly conceived (constructed).

It is obvious that the accounting information obtained as a result of accounting harmonization and standardization at the European and international level influences and induces the accounting informational system which collects, processes, stores and transmits this information, using the most modern communication and information technologies.

The accounting itself represents an information system allowing the information (given in the view of making managerial decisions) to be produced and spread.

2. Particularities of accounting information system in the scientific academic institutions

The implementation the accounting information system within a public institution will allow awareness of organization, strategy and tact problems to achieve the proposed objectives and the way of public funds utilization, respectively critical evaluation of the state in fact

The accounting information management as an instrument in the process of execution the income and expense budget has to supply the data needed to become familiar with material, human and financial means being used by public institutions, enabling at the same time to exercise control on their utilization; this management disposes by more components, from which the main one is the budget.

Between the state structures in our country and the scientific academic institutions but also in the educational or cultural academic environment there is an interdependent relationship included in the economical-social system, influenced by the life evolution.

Through the state budget, approved by the law, public institutions expenses are financed both from the central level and the subordinated ones but also from the local level.

At the national level the following public institutions are performing their activities, which through the juridical act of organization and functioning provide as main attributions promotion of science under all its forms:
- The Romanian Academy, the highest national forum of scientific and cultural dedication, a public, national and research institution of the fundamental domains of science; it is also a self-governing institution with juridical personality of public right, established through the Law no. 752/2001;
- The Academy of Scientists in Romania as a national forum of scientific dedication, a public institution, a self-governing institution with juridical personality of public right, established through the Law no. 31/2007;
- The Academy of Medical Science, a national public institution in the medical and pharmacology scientific research domain with juridical personality subordinated to the Health Ministry, established through the Law no. 264/2004;
- The Academy of Technical Science in Romania, a scientific forum with national dedication, a public institution with juridical personality of public right for promoting and development of research, technical creations and engineering education, subordinated to the National Authority for Scientific Research, established through the law: 230/2008;
- The Academy of Agriculture and Forest Science – a national forum with academic dedication and coordination of scientific research within the domains: agriculture, forestry, veterinary medicine, alimentary industry and environment protection, subordinated the Agriculture, Forest and Rural Development, established through the law: 45/2009.

According to the legal provisions, the financing of these public institutions within scientific academic environment is made from the state budget and own income (the source of this own income is well-defined by the functioning laws) and the expenses categories are the ones afferent to current expenses (respectively the ones for the staff and the ones for goods and services) to the capital expenses as well as to other expenses.

The existence of an accounting information system and of a board panel, based on some principles regarding coherence, pertinence, emergency, synthesizing, efficiency having as a starting point financial accounting analysis, is becoming a necessity to elaborate the decisions of credit main chief accountants and of the second ones within
these public institutions, therefore to elaborate managerial decisions, under the existent conditions caused by the financial crisis, implicitly of the budgetary deficit which exceeded the provision of the budget law approved for this year. The necessity to insure useful information to the management during the process of making decisions and to control the staff constitutes the basic function of the accounting information system which can be presented synthetically:

The particularities of an accounting information system within scientific academic institutions derived from the budgetary expenses structure and from the presence of the fundamental or applicative scientific research department; the system has to be complex, dynamic, open, interactive and in real time.

For the development of research activity a Centre of Advanced Research has been set up, which is completely financed from own income and owns a distinct budget through a budget note book.

The existence of an accounting information system, which represents the dynamic side of the managerial system allows the connection between the driving system and the driven one within the public institution and between this one and the environment.

The accounting information system plays a central role in facilitating the interaction among the activities of an institution through data/information transmission. This system, which obeys some juridical and social restrictions, needs to be continuously adjusted due to the fact that the accounting information is the basis of fiscal evaluations in the relationship with the state and because some information is spread through external users.

Conclusions

The development of informational and communication technologies after the year 1947 when the first electronic computer was made and till 1970’s when the computer was used on a wider scale, cause the entrance in the Informatics era, stepping towards the informational society, based on information.

The authentic information about the real world will lead to a higher stage of development of the society we live in namely to the society based on knowledge, respectively creation of ideas.

The new economy is based on more and more information and knowledge.

Within the present competitive context of the global economy, the performance of an entity is conditioned and established by the quality of decisions made by its management.

The most suitable seems to be a clear delimitation of the information volume on each organizational link related to its nature and importance as well as of the requirements imposed by the necessity to inform the decision making factors (managers).

In this way a selection, concentration and centralization system of information is reached in comparison with the necessity of operative informing of the decision making factors.

Between the informational system and the decision making system there is a tight connection, the two systems being coupled, the relationship being of interdependence.

![Figure no. 1: Accounting information system](image-url)
In order to make the best decisions regarding the current predictable activity of investment we should have access to a greater volume of information and this involves its complex process of analysis and synthesis.

The capacity to collect, process and analyze the information from which the management of an entity should dispose is much above the human limits. In order to exceed these limits in the decision making process, communication and information technology means are used especially informational technologies for the decision support, decision which in fact is the final product of the management obtained through the transforming process of information, being the result of some human activities (the human factor).

The storage of an enormous and varied volume of data, information but especially their processing with the view of identifying the decisional alternatives, makes necessary projection and implementation of some complex systems among which the accounting informational system can be mentioned.

There is a great variation of the number of stages of the decision making process which can or cannot take into account the correlation of the decision making process with the last decisions. The CERTO model that does not take into account the former decisions is based on the following structure:

1. problem identification;
2. alternative description;
3. selection of the most advantageous alternative;
4. implementation of the selected alternative;
5. collection of the reactions to appreciate problem solution.

Organizing an accounting information system leads to achieving some advantages among which the following can be mentioned:

- time saving in the decision making process
- improvement of decision making capacity and their quality increase
- competitive advantage, interpersonal communication improvement;
- increase of the decision making factors depending on the results-benefits;
- increase of the organizing control

The selection of information is made from different sources, some internal (financial, accounting, budget, staff, administration, other departments) but out of entities.

The information sometimes remains hidden, waiting to be discovered and then selected from an ocean of special information specific to a domain of activity, thus the decision making factors have to continuously perfect their multi disciplinary professional training in order to know the objectives and the necessary resources to accomplish them.

The possibility of checking the exactness of information in comparison with the reality is imposed with the view of using the informational resources.

The wider use of the Internet causes some problems because of the easiness with which the external information can be created, processed and transmitted very often under the protection of anonymous addresses.

Under the conditions of a competitive market economy, the complexity of economic activities causes the increase of the economic-financial information role of which main supplier is the accounting and which uses it as a raw material.
The final product of the accounting is held by accounting information which is subsequently synthesized in the financial situations of the entity drawn up during the period of financial exercise.

The informational system needs an internal circuit of information and the one who holds the information can act and can keep under control the economic processes both the execution ones and the leading. When you are well informed you become stronger sure on your activity but the power involves and assumes a lot of responsibility.

Taking into account the above mentioned one can realize the importance of an accounting information system. Its role and place within the managerial process system predicting three fundamental dimensions:
- the decision making system, its role being to process work by means of functions;
- the organizational system, its role being to process resources;
- the informational system, its role being to communicate and correlate the first two ones.

With the help of information system, all existing activities and information flows can be studied and processed. Volume of information will be known, too implicitly the area of the information system and at the same time the existing equipment including calculus technique in order to emphasize the qualities, limits and deficiencies of the existent information system with the view of establishing general requirements that will be provided by means of a new information system that is to be implemented.

The management in general can be considered an independent science and the Accounting Information System makes possible to analyse the way all resources are used, in fact the economic - social thesaurus an institution disposes of and also enables interventions to improve or correct the ascertained deficiencies while aiming at achieving the proposed objectives and performances within the performed activities.

The particularities of accounting information system is connected with the structure of the budget, but also with the existence of the fundamental scientific research; this system must be complex, dynamic, open, interactive and real-time.

The existence of an accounting information system in academic institution, which is a dynamic side of the management system, allows making a connection between manager and scientific specialist, but also between system and environment.

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